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Report of the Committee on Contributions

Seventy-sixth session
(6-24 June 2016)

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Summary

At its seventy-sixth session, the Committee on Contributions reviewed the methodology of the scale of assessments pursuant to rule 160 of the rules of procedure of the General Assembly and Assembly resolutions 58/1 B and 70/245.

With regard to the methodology for the scale of assessments, the Committee:

(a) Recalled and reaffirmed its recommendation that the scale of assessments be based on the most current, comprehensive and comparable data available for gross national income;

(b) Welcomed the increasing number of Member States implementing the more recent standards under the 1993 System of National Accounts (SNA) or the 2008 SNA, and expressed support for efforts by the Statistics Division of the Department of Economic and Social Affairs of the Secretariat to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national accounts data on a timely basis with the required scope, detail and quality;

(c) Recommended that the General Assembly encourage Member States to submit the required national accounts questionnaires under the 1993 SNA or the 2008 SNA on a timely basis;

(d) Recalled and reaffirmed its recommendation that market exchange rates be used for the scale of assessments, except where that would cause excessive fluctuations and distortions in the gross national income of some Member States expressed in United States dollars, in which case price-adjusted rates of exchange or other appropriate conversion rates should be applied, if so determined on a case-by-case basis;

(e) Agreed that, once chosen, there were advantages in using the same base period for as long as possible;

(f) Agreed that a low per capita income adjustment (LPCIA) continued to be an essential element of the scale methodology;

(g) Agreed that an alternative approach for establishing the LPCIA threshold could be the world average per capita debt-adjusted gross national income;

(h) Also agreed that another alternative approach for establishing the LPCIA threshold could be an inflation-adjusted threshold;

(i) Decided to further consider all elements of the scale methodology at its future sessions in the light of guidance from the General Assembly.

The Committee also decided to study further the questions of large scale-to-scale changes and discontinuity in the light of guidance from the General Assembly.

The Committee agreed that any scheme of limits should not be an element of the scale methodology.

The Committee decided to study further the question of annual recalculation at future sessions in the light of guidance from the General Assembly.

With regard to multi-year payment plans, the Committee noted that no new multi-year payment plans had been submitted. The Committee recalled the past experience of the successful implementation of plans by several Member States, and recommended that the General Assembly encourage those Member States in arrears under Article 19 of the Charter of the United Nations to consider submitting multi-year payment plans.

The Committee encouraged all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information in support of their claim, including economic indicators. The Committee also urged those Member States to submit their requests as early as possible in advance of the deadline specified in General Assembly resolution 54/237 C.

The Committee encouraged the Member States concerned to address the growth in arrears by making annual payments exceeding current assessments in order to avoid further accumulation of debt. It also encouraged the Member States to consider the submission of a multi-year payment plan and to consult with the Secretariat as may be required.

With regard to exemptions from the application of Article 19 of the Charter, the Committee recommended that the following Member States be permitted to vote in the General Assembly until the end of its seventy-first session: the Comoros, Guinea-Bissau, Sao Tome and Principe and Somalia.

The Committee decided to authorize its Chair to issue an addendum to the present report if necessary.

The Committee decided to hold its seventy-seventh session in New York from 5 to 23 June 2017.

[24 June 2016]

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Chapter I

Attendance

1. The Committee on Contributions held its seventy-sixth session at Headquarters from 6 to 24 June 2016. The following members were present: Syed Yawar Ali, Jean Pierre Diawara, Jasminka Dinić, Gordon Eckersley, Edward H. Faris, Daopeng Fu, Bernardo Greiver, Simon Hough, Nikolay Lozinskiy, Toshiro Ozawa, Pedro Luis Pedroso Cuesta, Tõnis Saar, Henrique da Silveira Sardinha Pinto, Thomas Schlesinger, Ugo Sessi, Josiel Motumisi Tawana and Seongmee Yoon.

2. The Committee welcomed the new members and thanked the three outgoing members, Andrzej T. Abraszewski, Ihor V. Humennyi and Kunal Khatri, for their hard work and years of service in the Committee.

3. The Committee elected Mr. Greiver as Chair and Mr. Eckersley as Vice-Chair.

Chapter II
Terms of reference

4. The Committee on Contributions carried out its work on the basis of its general mandate, as contained in rule 160 of the rules of procedure of the General Assembly; the original terms of reference of the Committee contained in chapter IX, section 2, paragraphs 13 and 14, of the report of the Preparatory Commission (PC/20) and in the report of the Fifth Committee (A/44), adopted during the first part of the first session of the Assembly on 13 February 1946 (resolution 14 (I) A, para. 3); and the mandates contained in Assembly resolutions 46/221 B, 48/223 C, 53/36 D, 54/237 C and D, 55/5 B and D, 57/4 B, 58/1 A and B, 59/1 A and B, 60/237, 61/2, 61/237, 64/248, 67/238 and 70/245.

5. The Committee had before it the summary records of the Fifth Committee at the seventieth session of the General Assembly relating to agenda item 138, entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/70/SR.1, 2 and 23), and the verbatim records of the 29th and 82nd plenary meetings of the Assembly at its seventieth session (A/70/PV.29 and 82), and had available the relevant reports of the Fifth Committee to the Assembly (A/70/416 and Add.1).

Chapter III
Review of the methodology for the preparation of the scale of assessments

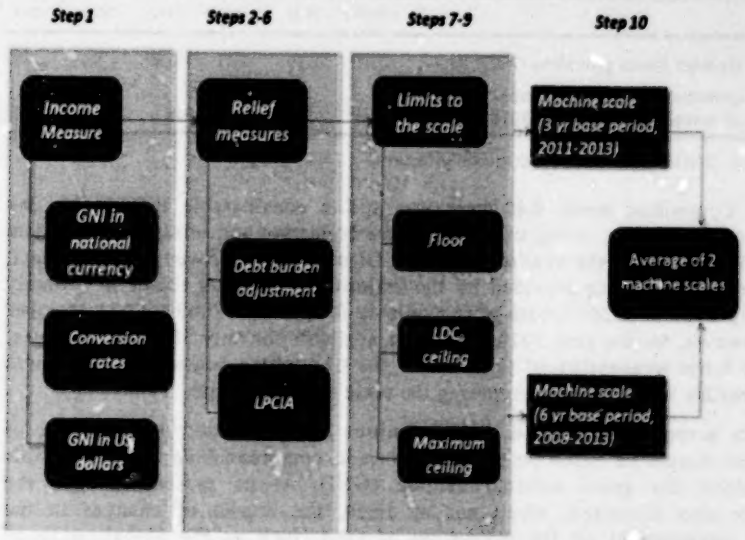
6. At its seventy-sixth session, the Committee on Contributions recalled that, in its resolution 55/5 B, the General Assembly had established the elements of the methodology used in preparing the scale of assessments for the period 2001-2003, which had also been used since then in preparing the scale of assessments for the subsequent five periods. The Committee also recalled that, in its resolution 58/1 B, as reaffirmed by its resolution 61/237 and subsequent resolutions, the Assembly had requested the Committee, in accordance with its mandate and the rules of procedure of the Assembly, to review the methodology of future scales of assessments based on the principle that the expenses of the Organization should be apportioned broadly according to capacity to pay. By its resolution 70/245, the Assembly had reaffirmed that the Committee, as a technical advisory body, was required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

7. The Committee recalled that, in adopting the latest scale of assessments in its resolution 70/245, the General Assembly had recognized that the current methodology could be enhanced, bearing in mind the principle of capacity to pay. The Assembly had requested the Committee, in accordance with its mandate and the rules of procedure of the Assembly, to review and make recommendations on the elements of the methodology of the scale of assessments in order to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its seventy-third session. In the same resolution, the Assembly had noted that there were limitations in the data set available for the preparation of the scale of assessments. The Assembly had also requested the Committee, in accordance with rule 160 of the rules of procedure of the Assembly, to consider all relevant data in appeals submitted by Member States that might affect their capacity to pay.

A. Elements of the methodology for the preparation of the scale of assessments

8. The Committee recalled that the same methodology used in preparing the scale of assessments for the past five periods had been used in preparing the scale of assessments for the period 2016-2018. An overview of the methodology used in preparing the current scale is presented in the figure below. A more detailed description of the methodology is contained in annex I to the present report, including a step-by-step explanation of the process.

Overview of the methodology for preparing the scale of assessments



Abbreviations: GNI, gross national income; LPCIA, low per capita income adjustment; LDC, least developed country.

9. On the basis of the general mandate given to it under rule 160 of the rules of procedure of the General Assembly, as well as the requests contained in Assembly resolutions 58/1 B and 70/245, the Committee carried out a review of the elements of the current methodology.

1. Elements for making comparative estimates of national income

(a) Income measure

10. The income measure is a first approximation of capacity to pay. The Committee recalled that the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay had examined measures of income and agreed in 1995 that national disposable income was theoretically the most appropriate measure of capacity to pay because it represented the total income available to residents of a country, namely, national income plus net current transfers (see A/49/897). The Working Group, however, had considered that its use in the scale of assessments would be impracticable at that time owing to the lower reliability and availability of that income measure.

11. The Committee reviewed the status of the availability of the gross national disposable income (GNDI) data as submitted by countries through the national accounts questionnaire, as shown below.

Availability of gross national disposable income data as at December 2015

	2009	*2010*	*2011*	*2012*	*2013*	*2014*
Number of Member States providing GNDI data	131	129	125	122	94	38
Percentage contribution of those Member States to the scale of assessments for 2016-2018	98.4	98.6	98.6	98.0	89.1	24.2

Abbreviation: GNDI, gross national disposable income.

12. The Committee noted that there was still a considerable time lag in the reporting of GNDI data, owing to the very slow collection and release of those data by countries. Although the availability of GNDI data had improved over the years, they were still not being provided by the majority of Member States in a timely manner. By December 2015, data were available for the year 2009 for 131 Member States; however, for the year 2014, data were available for only 38 Member States. Given the lower availability of GNDI data, the Committee considered that it was still not feasible to use them in preparing the scale of assessments.

13. At its seventy-fifth session, the Committee had reaffirmed that the scale of assessments should be based on the most current, comprehensive and comparable data available for gross national income (GNI). At its present session, the Committee also discussed, albeit not in depth, the impact of changes in the economic environment on the estimation of GNI, such as the globalization of production and trade and the emergence of new technologies.

14. The Committee recalled that, in 2008, the Statistical Commission had adopted the 2008 System of National Accounts (SNA) as the international statistical standard for compiling national accounts statistics, and had encouraged Member States to implement the standard. There were no major conceptual differences between the recommendations of the 1993 SNA and the 2008 SNA for calculating gross domestic product (GDP) and GNI, and the data compiled under the two standards were generally comparable. However, the Committee had raised concerns in the past about the comparability of national accounts data between those Member States reporting according to the more recent standards (the 2008 SNA or the 1993 SNA) and those still reporting under the 1968 SNA. The Committee noted that an increasing number of Member States had adopted the 1993 SNA or the 2008 SNA, as shown in the table below, therefore diminishing the potential impact on the comparability of the data. A total of 172 Member States were reporting under the more recent standards, of which 110 reported under the 1993 SNA and 62 under the 2008 SNA.

Member States reporting national accounts statistics under the 1993 or 2008 SNA

Year	*Number of Member States*	*Percentage of total GNI of Member States in 2014*	*Percentage of total population of Member States in 2014*
2009	134	94.1	87.6
2010	139	94.1	87.7
2011	150	95.4	90.3
2012	156	97.9	92.7
2013	163	98.0	94.0
2014	167	98.7	94.9
2015	172	99.0	95.8

15. The Committee noted that, while GNI data compiled under the 1993 and the 2008 SNA were broadly comparable, data compiled under the 1968 SNA did not have the same degree of comparability because of a number of major conceptual changes introduced in the more recent standards. Furthermore, GNI data reported under the 1993 and the 2008 SNA constituted a more accurate reflection of the full productive output of an economy than those reported under the 1968 SNA. The Committee welcomed the continued increase in the number of Member States reporting under the more recent standards, and emphasized the importance of the remaining 21 Member States adopting and reporting on a timely basis under the 1993 SNA or the 2008 SNA. According to the statistical data for 2009-2014, the total share of world GNI for Member States still reporting under the 1968 SNA is 0.979 per cent and their share in the scale is 0.559 per cent.

16. The Committee reviewed the statistical data available with a two-year time lag, and noted that there were still practical limitations to reducing the time lag in the data used for the scale of assessments. There were still considerable delays in the submission of data by Member States, and consequently the data submitted officially by Member States had to be supplemented by other official sources, notably from the regional commissions of the United Nations, the International Monetary Fund and the World Bank. In some cases, it was also necessary to include estimates prepared by the Statistics Division of the Department of Economic and Social Affairs of the Secretariat. In reviewing the available data, the Committee noted that, for the year 2014, officially submitted GNI data were available for approximately 35 per cent of the United Nations membership. While some data were available from other sources for some countries, the Division was required to make estimates for 53 countries. However, in most of those cases, official GDP data were available and had been used as the underlying basis for estimation.

17. At its seventy-fifth session, the Committee had conducted an in-depth review of the reliability of statistical data available with a two-year time lag. The Committee had analysed the impact of the revisions made over time to the data initially submitted by Member States. The Committee had noted that the use of the data as later revised by Member States generated significantly different results compared with the already approved scale of assessments. The Committee had also noted that most national statistical organizations provided provisional estimates, followed by revised estimates and then final estimates. Some Member States were able to publish only provisional estimates of national accounts statistics with a time lag of two years. Provisional estimates of national accounts aggregates were often substantially revised in subsequent years. Based on the latest review, the table below shows the extent of average annual revisions of the estimates of GDP over a period of one to four years after initial publication. The extent of revision in the most recent data may be significant for some Member States.

Extent of annual revisions of nominal gross domestic product since the initial release

	Time after initial publication			
Data	*One year*	*Two years*	*Three years*	*Four years*
Extent of average revision (percentage)	4.9	3.8	3.4	2.9

18. Following its review of the data available for the preparation of the scale of assessments for 2016-2018, the Committee had noted that, given the limitations of the data set, there were trade-offs in achieving a balance among timeliness, reliability, verifiability and comparability. The Committee had noted that those limitations were due to several factors, including the delay in the submission of national accounts data by Member States, the volume of estimates that had to be included, the fact that some Member States still reported under the 1968 SNA, and the significant revisions that were later submitted. In adopting the scale of assessments in its resolution 70/245, the General Assembly had noted the limitations in the data set available for the preparation of the scale of assessments. In the same resolution, the Assembly had reaffirmed that as a technical body, the Committee was required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data. The Assembly had also supported the efforts of the Statistics Division in supporting statistics at the national level and in providing support to countries and regional organizations to enhance coordination, advocacy and resources for the implementation of the 1993 and the 2008 SNA.

19. **On the basis of its review, the Committee:**

(a) **Recalled and reaffirmed its recommendation that the scale of assessments be based on the most current, comprehensive and comparable data available for GNI;**

(b) **Welcomed the increasing number of Member States implementing the 1993 SNA or the 2008 SNA, and expressed support for the ongoing efforts by the Statistics Division to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national accounts data on a timely basis with the required scope, detail and quality;**

(c) **Recommended that the General Assembly encourage Member States to submit the required national accounts questionnaires under the 1993 SNA or the 2008 SNA on a timely basis.**

(b) Conversion rates

20. A conversion factor is needed to convert the GNI data received from Member States in their national currencies to a common monetary unit. In accordance with General Assembly resolutions, a conversion factor based on market exchange rates (MERs) is used for the scale methodology except in cases in which that would cause excessive fluctuations and distortions in the income of some Member States; in those cases, price-adjusted rates of exchange or other appropriate conversion factors are used.

21. The Committee recalled that it had developed systematic criteria to help to identify market exchange rates that caused excessive fluctuation and/or distortion in GNI for possible replacement with price-adjusted rates of exchange (PAREs) or other appropriate conversion rates. The stepwise application of the systematic criteria, shown in annex II to the present report, might be summarized as follows (as applied for the scale of assessments for 2016-2018):

(a) The first step of the systematic criteria was to identify the Member States with exchange rates that had been fixed for a long period of time and the per capita GNI level of which, in United States dollars, using such exchange rates, seemed not

to represent economic reality; for example, when their per capita GNI levels in United States dollars were not comparable with those of neighbouring countries at the same level of economic development. To carry out this step for the scale of assessments for 2016-2018, the Committee examined countries with a coefficient of variation in MERs of less than 3 per cent over the period 2008-2013 to identify countries deemed to be following a fixed exchange rate regime during that period. The MERs of those countries were also compared with the United Nations operational rates and with International Monetary Fund (IMF) conversion rates;

(b) The second step was to identify Member States with a growth factor of per capita GNI that was either more than 1.5 times or less than 0.67 times the growth factor of the world per capita GNI between the two immediate reference periods of three years each. The growth factor was derived as the nominal (at current prices) per capita GNI, in United States dollars, using MERs, in a reference period of three years, divided by the per capita GNI in the previous reference period of three years, for example, 2008-2010 and 2011-2013 for the 2016-2018 scale;

(c) The third step was to identify Member States with an MER valuation index (MVI) greater than 1.2 or less than 0.8 times the average MVI across all Member States during the same period.

22. The Committee recalled that both elements of the criteria, namely, the growth factor of the per capita GNI and MVI of Member States, were considered relative to their respective values based on the entire membership of the United Nations. In this way, the systematic criteria took into account the relative currency movement of all Member States relative to the United States dollar. At previous sessions, the Committee had concluded that no single criterion would automatically solve all problems satisfactorily and that any criteria would be used solely as a point of reference to guide the Committee in identifying the Member States the MERs of which should be reviewed.

23. At its present session, the Committee revisited ways to refine the systematic criteria, by changing the range of the variations of the thresholds of its two parameters, namely, the per capita GNI growth factor and the MVI, or using a statistical measure, such as a moving average, to reduce the impact of exchange rate fluctuations in the cross-country comparison of GNI. The Committee considered a number of variations, including using three-year averages, six-year averages, inflation-adjusted averages or weighted average exchange rates. The Committee noted that the application of those variations to the current data had not led to significantly different results, and the systematic criteria as currently formulated remained a generally effective instrument to assist in identifying Member States with MERs that needed additional review. The Committee decided to further study the systematic criteria at its future sessions.

24. **The Committee recalled and reaffirmed its recommendation that conversion rates based on MERs be used for the scale of assessments, except where that would cause excessive fluctuations and distortions in the GNI of some Member States expressed in United States dollars, in which case PAREs or other appropriate conversion rates should be applied, if so determined on a case-by-case basis.**

(c) Base period

25. For the scale methodology, income data expressed in United States dollars are averaged over a designated base period. The Committee recalled that, in the past, the base period used in preparing the scale of assessments had varied from 1 to 10 years. For the 2001-2003 scale, the General Assembly had requested the Committee to review 12 proposals that encompassed different base periods. In reaching a compromise between those arguing for shorter base periods and those arguing for longer ones, the Assembly, in its resolution 55/5 B, had adopted a hybrid approach based on average statistical base periods of six and three years. In implementing that decision, two scales had been separately calculated for each of the six-year and three-year base periods, and had then been averaged to form a final scale of assessments. Since then, subsequent scales of assessments had been calculated using that approach.

26. The Committee recalled that at its previous sessions it had discussed in depth the alternative approach of first averaging the GNI data for three-year and six-year periods and then running a single machine scale on the average, instead of running two separate machine scales for each period and averaging their results. That approach had provided a slightly different distribution of points compared with the current practice. The Committee noted that a single machine run was technically feasible, as reflected by the statistical information provided by the Statistics Division.

27. The Committee also recalled that at its previous sessions it had discussed extensively the advantages and disadvantages of both shorter and longer base periods. Some members had favoured longer base periods as a way of ensuring stability and smoothing out sharp year-to-year fluctuations in the income measure of Member States, while others had favoured shorter base periods to better reflect the current capacity of Member States to pay.

28. The Committee noted that the choice of base period had a material impact on the outcome of the scale methodology. However, once chosen, comparability and stability were achieved over time by maintaining the same base period. Since the current approach had been used for a relatively long time, those objectives had been achieved for the methodology.

29. **The Committee agreed that, once chosen, there were advantages to using the same base period for as long as possible.**

2. Relief measures

30. The relief measures in the scale of assessments methodology consist of the debt-burden and low per capita income adjustments. An overview of those two adjustments is presented below.

Overview of the debt-burden and low per capita income adjustments by scale period (average of three- and six-year base periods)

Scale period	*Debt-burden adjustment (DBA)*	*Low per capita income adjustment (LPCIA)*	*Sum of redistribution of DBA and LPCIA*	*Number of LPCIA beneficiaries*	*Share of LPCIA beneficiaries at DBA stage*[a]	*Share of LPCIA beneficiaries at LPCIA stage*[b]	*Average per capita GNI of LPCIA beneficiaries*	*Average per capita GNI of LPCIA absorbers*	*World average per capita GNI*
2001-2003	0.786	8.457	9.243	132	18.577	10.120	1 112	23 418	4 851
2004-2006	0.796	8.627	9.423	130	16.449	7.822	1 064	23 328	5 097
2007-2009	0.711	9.287	9.998	132	17.713	8.426	1 252	26 237	5 630
2010-2012	0.598	9.564	10.163	134	20.553	10.989	1 778	30 634	6 988
2013-2015	0.545	9.598	10.143	130	19.839	10.241	2 319	28 059	8 647
2016-2018	0.588	10.132	10.720	131	26.240	16.107	3 497	33 804	10 186
2016 update[c]	0.567	9.912	10.479	129	27.401	17.489	3 706	33 956	10 348
Growth since 2001-2003[d]	-27.9	17.2	13.4	-2.3	47.5	72.8	233.3	45.0	113.3

Abbreviation: GNI: gross national income.

[a] The sum of the shares of those Member States that benefit from the LPCIA at the DBA stage of the scale methodology.

[b] The sum of the shares of those Member States that benefit from the LPCIA at the LPCIA stage of the scale methodology.

[c] Refers to the update of the 2016-2018 scale using data available in December 2015 for the 2009-2014 period.

[d] Percentage change between the 2001-2003 scale and the 2016 update scale.

(a) Debt-burden adjustment

31. The Committee recalled that the debt-burden adjustment had been part of the scale methodology since 1986. It had been introduced in response to a debt crisis at that time, in which a number of developing countries had been unable to refinance sovereign debt that had been issued to external creditors. As a consequence, some countries had been confronted by crises of solvency that had had a severe impact on their capacity to pay. The debt-burden adjustment had therefore been introduced to provide relief to such Member States by reflecting the impact of the repayment of their external debt on their capacity to pay. Given the fact that interest on external debt was already accounted for as part of GNI, the debt-burden adjustment in the current methodology was calculated by deducting the principal payments on external debt from GNI in United States dollars. Percentage shares were recalculated on the basis of debt-adjusted GNI, and therefore the impact of the debt-burden adjustment was indirectly distributed to all Member States. The Committee noted that the total redistribution of points at the debt-burden adjustment stage using updated statistical data for the 2009-2014 period would be 0.567 percentage points. A total of 118 members would benefit from the debt-burden adjustment.

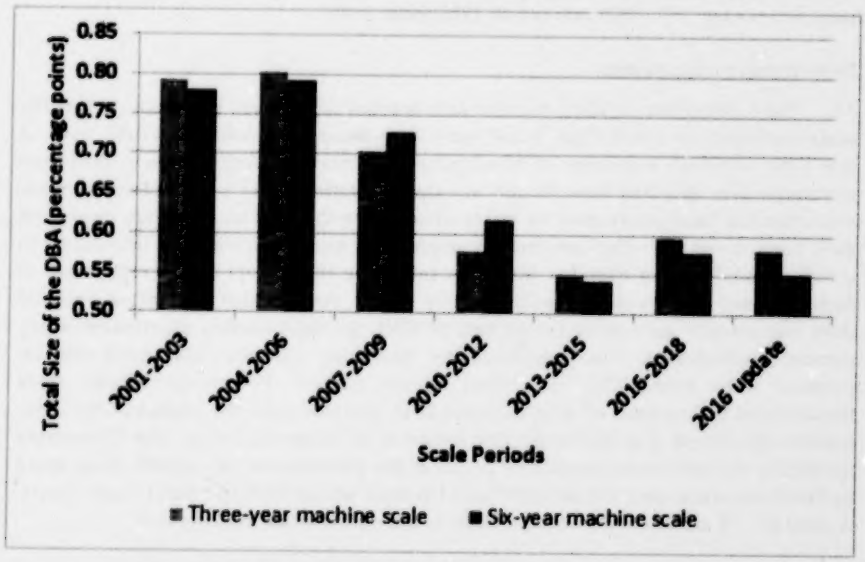
Overview of the debt-burden adjustment by scale period (average of three- and six-year base periods)

Scale period	*Debt-burden adjustment (Percentage points)*	*Number of debt-burden adjustment beneficiaries*	*World Bank thresholds (United States dollars)*
2001-2003	0.786	112	9 412
2004-2006	0.796	109	9 322
2007-2009	0.711	103	9 443
2010-2012	0.598	133	10 701
2013-2015	0.545	129	11 868
2016-2018	0.588	122	12 490
2016 update[a]	0.567	118	12 736

[a] Refers to the update of the 2016-2018 scale using data available in December 2015 for the 2009-2014 period.

32. The Committee noted that over time the size of the total redistribution of points at the debt-burden adjustment stage had been decreasing.

Overview of the total size of the debt-burden adjustment by scale period



Abbreviation: DBA, debt-burden adjustment.

33. The Committee recalled that when the debt-burden adjustment had been introduced, public external debt had been preferred over total external debt for two main reasons. First, not all private external debt was included in total external debt. Second, private debt did not constitute the same burden as public debt. However, total external debt had been used rather than public debt because of greater availability of data and the lack of distinction between public and private debt in data then available. The Committee's consideration of this matter was summarized

in its report on its forty-eighth session (see A/43/11, paras. 11-21). In recent years, the availability of data from the World Bank on public external debt and publicly guaranteed debt had improved substantially. In 1985, such data had been available for 37 countries, while they were now available for 120 Member States.

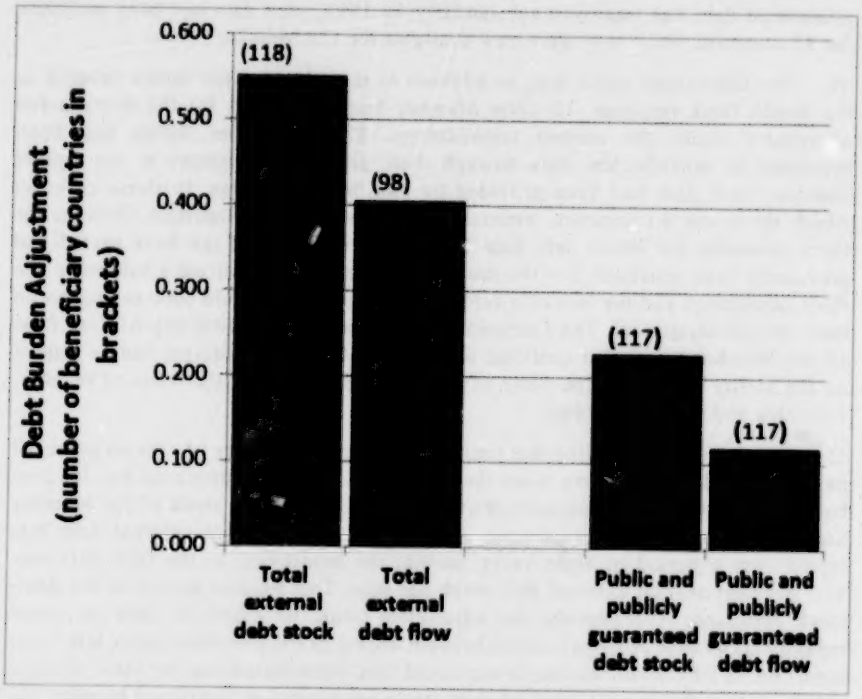
34. The Committee noted that, in addition to the 120 Member States covered in the World Bank database, 13 other Member States qualified for the debt-burden adjustment under the current methodology. Those Member States had been requested to provide debt data through their permanent missions to the United Nations. Such data had been provided by two Member States. In those cases in which there was no response, estimates were made by the Statistics Division for those countries for which debt data for at least one year of the base period had previously been provided. For the remaining countries, several were subject to the floor adjustment, and the lack of a debt-burden adjustment would have no impact on their rate of adjustment. The Committee noted that the unavailability of data from all the Member States that qualified for the debt-burden adjustment had an impact on the ability to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

35. The Committee recalled that limitations in the availability of data on principal payments on debt at the time when the adjustment had been introduced had led it to base the adjustment on a proportion of the total external debt stock of the Member States concerned. For that purpose, it had been assumed that external debt was repaid over a period of eight years, so that the adjustment to the GNI data was 12.5 per cent of total external debt stock per year. This became known as the debt-stock approach. Alternatively, the adjustment could be based on data on actual repayments of debt principal, which became known as the debt-flow approach. In its report on its fifty-sixth session, it was noted that, notwithstanding the view of some members that the overall level of debt itself constituted a significant burden, the Committee had agreed that the adjustment should be based on data on actual principal repayments, rather than on a proportion of debt stocks (see A/50/11/Add.2 and Corr.1, para. 41).

36. With regard to the availability of information required for the application of the debt-stock and debt-flow approaches, the Committee noted that, for the 2009-2014 period, the World Bank International Debt Statistics database covered the debt stock and debt flow of 120 Member States. The countries covered were developing countries that were members of and borrowers from the World Bank and had per capita GNI below the World Bank threshold for high-income per capita GNI, which had been $12,736 in 2015. On the basis of the information reviewed at its present session, the Committee noted that the actual average repayment period of external debt for 2009-2014 was approximately 11.4 years, compared with the eight-year period assumed for the debt-stock approach. For that period, the actual repayment period for public and publicly guaranteed debt was 14.6 years.

37. Consequently, two issues that had been raised in relation to the current methodology of the debt-burden adjustment could be addressed using the currently available data, namely: (a) whether to use total external debt data or only public and publicly guaranteed external debt data; and (b) whether to base the adjustment on the debt-stock or the debt-flow approach. The table below summarizes the size and number of beneficiaries of the debt-burden adjustment, taking into account the different possible options.

Comparison of different debt-burden adjustment approaches with a six-year base period updated with data of December 2015



38. The Committee considered the coverage of the debt-burden adjustment. In that context, some members pointed out that the economic situation had changed significantly since the introduction of the adjustment in 1986. In particular, in more recent times the international financial crisis had had an impact on the debt situation of a number of countries — including many developed countries — that did not currently benefit from the debt-burden adjustment. On the premise that debt presented a burden with respect to the capacity to pay, some argued that the debt-burden adjustment should be applied to all Member States. The Statistics Division noted, however, that external debt statistics for all Member States were not readily available from one data source and that available data were not comparable. Those members pointed out that the particular conditions that had been the rationale for the introduction of the debt-burden adjustment in 1986 were not currently applicable to all 120 countries, although they would apply to some of the countries not included in the World Bank data set. However, other members pointed out that the debt-burden adjustment concept was based on developmental concerns and therefore should continue to be limited to countries below the World Bank threshold for high-income per capita GNI.

39. Some members stated that the adjustment was still an essential part of the methodology in determining the capacity of many Member States to pay, and that it should therefore be retained in its present form. They argued that the debt-burden adjustment was necessary for measuring the real capacity of Member States to pay, bearing in mind that there were still a number of heavily indebted Member States.

40. With regard to the question of whether to use total external debt or public debt, those members noted that, since the GNI calculation took into account both private and public sources of income, total external debt should logically be retained in the debt-burden adjustment calculation. They also expressed the view that the use of total debt stock was necessary, as total external debt reflected capacity to pay, and that private debt represented an important component of the total debt stock, influencing the overall capacity of Member States to pay.

41. With regard to the question of whether to use debt stock or debt flow, those members noted that an adjustment based on debt stock was of better service to Member States most in need of relief: those that over time had not been able to make repayments and therefore had not been able to reduce their external debt. Those members emphasized that the recent international financial crisis had had a negative impact on the development prospects of many developing countries, therefore further affecting their capacity to pay and worsening their debt situation. They considered that the adjustment should continue to be part of the methodology, reflecting an important factor in the capacity of Member States to pay.

42. Other members expressed support for refinements to the debt-burden adjustment on the basis of technical merit and the improved availability of data. They noted that data availability constraints were no longer a technical obstacle to using public rather than total external debt data, nor to switching from the debt-stock to the debt-flow approach. They viewed such changes as technical enhancements to the current methodology. In their view, the debt-flow approach took into account actual transactions of debt repayment and was therefore a better representation of the economic reality. If debt repayment was to be considered a burden, then that would support taking actual repayment into account.

43. Those members also raised a number of conceptual issues. They disputed the view that all debt was a burden, as assumed by the current methodology, and argued that debt provided a useful tool for productive investment by Governments and that all Member States developed fiscal plans on the basis of a sustainable level of debt, whereas the current methodology assumed that Member States sought to reduce their stock of debt to zero. Those members argued that the impact that debt had on a Member State's capacity to pay was more accurately reflected by the market interest rate on debt refinance, which was already taken into account in GNI measures.

44. The Committee noted that the unavailability of data was no longer a factor in determining whether to base the debt-burden adjustment on (a) total external debt or public external debt; and (b) the debt-stock approach or the debt-flow approach. Data were now available on public external debt and on the actual repayment period.

45. **The Committee decided to consider further the question of the debt-burden adjustment at future sessions in the light of guidance from the General Assembly.**

(b) Low per capita income adjustment

46. The Committee noted that the low per capita income adjustment had been an important element of the scale methodology since the earliest days of the United Nations and that it had been used in the preparation of the first scale of assessments. The Committee recalled that its terms of reference, inter alia, called for comparative

income per head of population to be taken into account to prevent anomalous assessments resulting from the use of comparative estimates of national income. **The Committee agreed that a low per capita income adjustment continued to be an essential element of the scale methodology.**

47. The adjustment currently has two parameters: a threshold level of per capita GNI to determine which countries would benefit, and a gradient to set the size of the adjustment. Since the adoption of the 1995-1997 scale, the threshold, which had previously been a fixed dollar amount, has been the average per capita GNI for the membership. The gradient had grown over the years, from 40 per cent in 1948 to 85 per cent in 1983. Since the calculation of the scale for the 1998-2000 period, the gradient has been fixed at 80 per cent.

48. The total redistribution of points at the low per capita income adjustment stage using updated statistical data for 2009-2014 would be 9.912 percentage points. While the size of the redistribution had been increasing over time, the latest updated statistical data reflect a decrease in the total redistribution.

Overview of the low per capita income adjustment by scale period (average of three- and six-year base period)

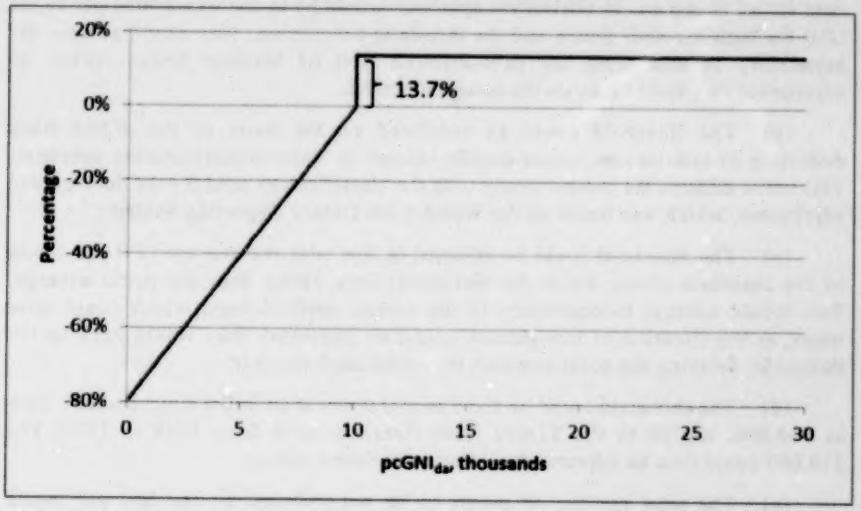
Scale period	*LPCIA*	*Number of LPCIA beneficiaries*	*World average per capita GNI*
2001-2003	8.457	132	4 851
2004-2006	8.627	130	5 097
2007-2009	9.287	132	5 630
2010-2012	9.564	134	6 988
2013-2015	9.598	130	8 647
2016-2018	10.132	131	10 186
2016 update[a]	9.912	129	10 348

Abbreviations: GNI, gross national income; LPCIA, low per capita income adjustment.

[a] Refers to the update of the 2016-2018 scale using data available in December 2015 for the 2009-2014 period.

49. At its present session, the Committee reviewed the LPCIA as currently formulated, using updated statistics. The figure below presents the low per capita income adjustment as a percentage of the debt-adjusted GNI share, shown in relation to the per capita debt-adjusted GNI. With a gradient of 80 per cent, for those Member States below the threshold, the LPCIA ranges from 80 per cent to zero, with the size of the adjustment decreasing as the per capita debt-adjusted GNI approaches the threshold. For all Member States above the threshold, the LPCIA results in a uniform increase of 13.7 per cent of their debt-adjusted GNI, as shown in the figure below.

Low per capita income adjustment as a percentage of debt-burden adjusted GNI share, in relation to per capita debt-adjusted GNI (for illustrative purposes with a six-year base period that results in a threshold of $10,081)



50. Some members of the Committee expressed the view that, according to the review of the latest statistical data, the low per capita adjustment continued to work well as part of the overall methodology and should be retained as currently formulated. Those members noted that the per capita GNI of many countries had increased over time and that such countries received lower adjustments. Further, the number of beneficiary countries had varied over time, as some countries had crossed the threshold and no longer received any adjustment and now paid for the benefits of those below the threshold. They also noted that the latest statistical data reflected a decrease in both the size of the redistribution and the number of beneficiaries. They expressed their support for the continued use of average per capita GNI for the membership in establishing the threshold and pointed out that the threshold based on the world average per capita GNI reflected the economic reality and was a sound basis for determining low per capita income. They also pointed to the significant changes in recent scales of assessments, which included increases for many developing countries. They emphasized that changes to the low per capita income adjustment would need to be based on reliable data and should be a technical enhancement to the methodology as a whole, not a change designed solely to lessen the absorption of the burden on those above the threshold.

51. Other members argued that the adjustment was intended to provide targeted relief for countries with low per capita income, but that through its current design, it was instead providing very generalized and significant relief to a much larger number of Member States. Those members therefore supported using a more appropriate, alternative definition of the LPCIA threshold to address inconsistencies and problems associated with the current methodology.

52. The Committee recalled the various options for revising the low per capita income adjustment, with different views expressed. Those options are summarized as follows:

(a) The low per capita income adjustment threshold could be based on the world average per capita debt-adjusted GNI instead of the unadjusted per capita GNI used in the current methodology. Given the lack of comparable external debt data for all countries, an alternative approach would be to use unadjusted per capita GNI for both Member States and the threshold calculation. This would address the asymmetry of comparing the debt-adjusted GNI of Member States against an adjustment threshold based on the unadjusted GNI;

(b) The threshold could be redefined on the basis of the World Bank definition of low-income, lower-middle-income or upper-middle-income countries. This could address the inconsistency with the classification used for the debt-burden adjustment, which was based on the World Bank Debtor Reporting System;

(c) The threshold could be adjusted in line with the average GNI per capita of the absorbers (those above the threshold) only, rather than the world average. This would address inconsistency in the current methodology, which could arise when, as the situation of low-income countries improved, they would push up the threshold, delaying the point at which they graduated above it;

(d) The threshold could be fixed in real terms at an initial fixed amount, such as $10,000, similar to the $1,000 fixed threshold used from 1948 to 1973. The $10,000 could then be adjusted for inflation in future years;

(e) The total number of points to be redistributed by the low per capita income adjustment could be set at a certain maximum level, which could then be achieved by varying other parameters in the adjustment, such as the gradient;

(f) The discontinuity caused when crossing the threshold could be addressed by a number of different proposals, such as implementing a neutral zone around the threshold or changing the manner of distribution of the adjustment (currently absorbed only by those countries above the threshold). The proposals are further discussed in section B.1 (b) below.

53. Information on some of the proposals considered by the Committee is summarized in the table below.

Redistribution points under various alternative definitions of the low per capita income adjustment threshold (six-year base period)

	Value of the threshold (United States dollars)	*Number of beneficiaries*	*Number of absorbers*	*Total points redistributed*
2016 update[a]	10 081	130	63	10.053
Threshold based on average per capita GNI without debt adjustment[b]	10 081	129	64	9.756
Threshold based on average per capita debt-adjusted GNI	10 003	130	63	9.966
Threshold based on median per capita GNI	5 269	101	92	3.759
2016-2018 threshold adjusted for inflation	10 014	130	63	9.978
World Bank low-income threshold	1 025	35	158	0.167

	Value of the threshold (United States dollars)	*Number of beneficiaries*	*Number of absorbers*	*Total points redistributed*
World Bank lower-middle-income threshold	4 048	87	106	3.023
World Bank upper-middle-income threshold	12 507	136	57	12.658

Abbreviation: GNI, gross national income.

[a] Refers to the update of the 2016-2018 scale using data available in December 2015 for the 2009-2014 period.

[b] Using the 2016 update data set, without debt adjustment there would be one Member State fewer benefiting from the LPCIA.

54. **The Committee agreed that an alternative approach for establishing the threshold could be the world average per capita debt-adjusted GNI** (instead of the unadjusted per capita GNI used in the current methodology). The Committee noted that this would address the asymmetry of comparing the debt-adjusted GNI of Member States against an adjustment threshold based on the unadjusted GNI.

55. **The Committee also agreed that another alternative approach for establishing the threshold could be an inflation-adjusted threshold.** The low per capita income adjustment threshold would be fixed in real terms instead of being set at the current average world per capita income for the scale base period. For example, the average per capita GNI of a specific reference year could be used, but it could be updated according to the world inflation rate in order to keep its real value constant over time. Under this approach, a country's individual position with respect to the low per capita income adjustment threshold would be rendered independent of the performance of other countries.

56. **The Committee decided to consider further the low per capita income adjustment in the light of guidance from the General Assembly.**

3. Limits to the scale

(a) Floor

57. The Committee recalled that the minimum assessment rate, or floor, had been an element of the scale methodology from the outset. The setting of the floor was a subjective decision to be taken by the General Assembly. Since 1998, the floor had been reduced from 0.01 to 0.001 per cent. In the scale of assessments for the 2016-2018 period, 17 Member States, of which 10 were included in the list of the least developed countries, had been raised to the floor. On the basis of its analysis of the updated statistical data for 2009-2014, the Committee noted that this situation remained the same.

58. Member States at the floor (0.001 per cent) were assessed $24,932 for the regular budget for 2016. The Committee considered the floor rate of 0.001 per cent to be the practical minimum contribution that Member States should be expected to make to the Organization.

59. **The Committee decided to consider further the question of the floor at future sessions in the light of guidance from the General Assembly.**

(b) Ceilings

60. The Committee recalled that the current methodology included a maximum assessment rate, or ceiling, of 22 per cent and a maximum assessment rate for the least developed countries, or least developed countries ceiling, of 0.010 per cent. The setting of both ceilings was a subjective decision to be taken by the General Assembly.

61. The maximum ceiling had been part of the scale methodology from the outset. The total redistribution of points using updated statistical data was 4.004. Only one country had benefited from those points.

Overview of the total change in scale at the maximum ceiling step by scale period (average of three- and six-year base period)

Scale period	*Difference between scales at the least developed country ceiling step and maximum ceiling step*
2001-2003	8.166
2004-2006	12.329
2007-2009	11.907
2010-2012	8.965
2013-2015	5.622
2016-2018	3.938
2016 update[a]	4.004

[a] Refers to the update of the 2016-2018 scale using data for the 2012-2014 (three-year) and 2009-2014 (six-year) base periods, available in December 2015.

62. Since 1992, the ceiling rate for least developed countries had been 0.010 per cent. The least developed countries ceiling had applied to 8 of the 48 least developed countries for the scale of assessments for 2016-2018. On the basis of the updated data, the Committee noted that the beneficiaries would consist of the same eight least developed countries. The total redistribution using the updated data for 2009-2014 was 0.178 points.

63. **The Committee decided to consider further the question of the ceilings at future sessions in the light of guidance from the General Assembly.**

B. Other suggestions and other possible elements for the scale methodology

1. Large scale-to-scale changes in rates of assessment and discontinuity

(a) Large scale-to-scale changes in rates of assessment

64. The Committee recalled that over the years it had considered the question of large scale-to-scale changes in the rates of assessment of Member States. It also recalled that the scale methodology for the 1986-1998 scales had included the scheme of limits, which had restricted large scale-to-scale increases and decreases faced by Member States. However, owing to the complexities related to the operation of the scheme of limits, which itself created distortions, the General

Assembly had subsequently decided to phase it out over two scale periods. Since the calculation of the 2001-2003 scale, the effects of the scheme of limits had been fully eliminated.

65. **The Committee agreed that any scheme of limits should not be an element of the scale methodology.**

66. The Committee recalled that in a dynamic world, changes to the rates of assessment were inevitable. Since the scale was a 100 per cent scale, as the shares of some Member States went up or down, the shares of others would decrease or increase in inverse proportion, regardless of whether their GNI had increased or decreased in absolute terms. Furthermore, under the current methodology any Member State that moved up from the floor would inevitably experience a minimum increase of 100 per cent.

67. At its seventy-fifth session, the Committee had reviewed the situation of countries moving up from the floor rate. It had considered the approach of implementing a scale based on 4 decimal places between the range of 0.001 per cent to 0.002 per cent. In this way, a Member State moving up from the floor rate of 0.001 per cent would not automatically increase to 0.002 per cent. The Committee had also considered data reflecting the establishment of the entire scale of assessments based on 4 decimal places, which would have the impact of allowing smaller movements in rates between two different scales for those moving up from the floor rate. The Committee had decided to further discuss this issue at future sessions.

68. At its present session, the Committee studied the cases of Member States with large changes in their rates of assessment, using the updated statistical data for the 2009-2014 period. The rates of assessment based on the updated data and the application of the methodology approved for the scale for 2016-2018 are contained in annex III to the present report. In addition, annex IV provides summary information on the scale-to-scale changes using updated statistical data compared with the approved scale for 2016-2018, including information on the underlying factors. The Committee noted that, as had been the case in the past, many changes were related to relative growth of GNI in comparison with the world average, crossing the LPCIA threshold, revisions to past official data over time, proximity to the LPCIA threshold, and the implementation of the new SNA standard.

69. Some members of the Committee noted that the inclusion of the six-year base period in the present methodology served as a built-in mitigation strategy, offsetting the impact of a sudden sharp increase in GNI share in the more recent years.

70. Some members noted that annual recalculation of the scale would offer a degree of mitigation during the scale period.

71. The Committee recalled that voluntary mitigation had been used in the past to alleviate scale increases.

(b) Discontinuity

72. In discussing this issue at its present session, the Committee focused on dealing with the discontinuity caused when a Member State crossed the LPCIA threshold. The Committee noted that the Member States crossing the threshold would no longer receive a reduction and would instead be subject to an increase at

the LPCIA stage. Therefore, the size of the discontinuity for a Member State crossing the threshold would be the reduction that the Member State received as a beneficiary under the old scale, plus the increase borne as an absorber under the new scale (approximately 13.7 per cent using the latest statistical data). Prior to 1979, the amount of the adjustment had been distributed pro rata to all Member States, including those below the low per capita income adjustment threshold. As a result, all Member States, except those affected by the ceilings or the floor, had shared the burden of the adjustment. That approach had mitigated the effect of the adjustment on those moving up through the threshold. It could also result, however, in countries slightly below the threshold becoming net absorbers. Owing to concern about this effect, the adjustment had been redistributed since 1979 to only Member States that were above the threshold.

73. At its present session, the Committee reviewed the situation of the 22 Member States that had crossed the LPCIA threshold over the past four scale periods. Five Member States had moved both upward and downward through the threshold, 15 had moved only upward and 2 had moved only downward. The maximum percentage increase in the rates of assessment for Member States moving up through the threshold had been 300 per cent, while the maximum decrease for Member States moving down had been 66 per cent.

74. The options for addressing the problem of discontinuity included: (a) distributing the percentage points arising from the low per capita income adjustment to all Member States; (b) allowing "indirect redistribution" similar to the debt-burden adjustment, whereby the GNI of countries below the threshold would be reduced to the extent of the low per capita income adjustment, while countries above the threshold would not have to explicitly absorb the relief given to the countries below the threshold; and (c) creating a neutral zone above and below the low per capita income adjustment threshold, whereby Member States falling into that neutral zone would neither benefit from nor absorb relief arising from the application of the low per capita income adjustment.

75. Some members expressed reservations about introducing such proposals to the scale methodology, as any new measure could become a source of additional discontinuity. They pointed out that, in many cases, changes in rates of assessment were the result of real growth and changes in the capacity to pay.

76. **The Committee decided to further study measures to deal with large scale-to-scale changes and discontinuity in the light of guidance from the General Assembly.**

2. Annual recalculation

77. Annual recalculation is the updating of relative income shares before the second and third years of each scale period, involving the replacement of data for the first year of the base period(s) with newly available data for the year following the initial base period(s). In the case of the scale for the 2016-2018 period, for example, for which the base periods were 2008-2013 and 2011-2013, the scale for 2017 would be adjusted with data for 2014 to replace 2008 in the six-year base period and 2011 in the three-year base period. On the basis of those recalculated income shares and the established scale methodology, the scale for 2017 would be adjusted accordingly. Similarly, for 2018 the scale would be adjusted by replacing

data for 2009 and data for 2012 in the six-year base period and the three-year base period with data for 2015.

78. The Committee recalled that it had first considered the proposal for automatic annual recalculation of the scale in 1997. At its present session, the Committee noted that annual recalculation was technically possible. However, as in the past, members had different views, mainly about its practical implementation and whether its benefits outweighed its potential drawbacks.

79. Some members supported annual recalculation, on the basis of the view that it would reflect a better measure of capacity to pay, since the scale would be recalculated annually on the basis of the most up-to-date data available. Those members referred to the problems encountered in the provision of data, the volume of estimates and the significant revisions made by some Member States to previously submitted data. They noted that annual recalculation would allow for newly available statistical data to be taken into account in the scale of assessments, including data from more recent years, revisions to data from past years and the submission of extra information from individual Member States. Annual recalculation would also help to address discontinuity and would smooth out large scale-to-scale increases. Those members also noted that annual recalculation would be based on approved scale methodology fixed for three years, with scale rates to be recalculated annually on the basis of updated statistical data. Such recalculation was technically feasible, as reflected in the statistical information provided by the Statistics Division.

80. Other members did not support the idea of annual recalculation. They supported the maintenance of current arrangements, which were reflected in rule 160 of the rules of procedure of the General Assembly, to the effect that the scale of assessments, once fixed by the Assembly, should not be subject to a general revision for at least three years unless it was clear that there had been substantial changes in relative capacity to pay. Those members expressed the view that annual recalculation would require annual Assembly approval of the scale of assessments. They also considered that it would make the annual assessments of Member States less stable and predictable and could affect international organizations that followed the United Nations scale of assessments. It was also pointed out that annual recalculation would have a negative impact on the formulation of the national budgets of some Member States. They also noted that additional costs might arise, depending on the length of the Committee's annual session and the required arrangements for servicing the Committee and the Assembly.

81. The main potential benefits and drawbacks of annual recalculation are outlined below.

Benefits	*Drawbacks*
Better approximation of the current capacity of Member States to pay, as each year the scale would be based on the most up-to-date data available	Annual assessments of Member States could be less stable and predictable, and the formulation of national budgets more complicated
Ensures that assessments always use data from two years earlier (that is, t-2) and revisions to GNI estimates are fully incorporated	Peacekeeping assessments would be issued only to the end of the calendar year (that is, for a maximum of six months); consequential impact on the Organization's short-term cash flow; administrative consequences (such as additional assessments and reports)
May help in some cases to address the issue of large scale-to-scale increases by smoothing out adjustments annually over the three-year period	May pose problems for some international organizations following the United Nations scale of assessments
Updated scale of assessments could take into account any newly available statistical information (not available when the scale was reviewed)	Implications would depend, in part, upon such decisions as the length of the Committee's annual session, the degree of delegation to the Committee, and other work modalities, besides the possible need to amend rule 160 of the rules of procedure of the General Assembly

82. **The Committee decided to study further the question of annual recalculation at future sessions in the light of guidance from the General Assembly.**

Chapter IV
Multi-year payment plans

83. In paragraph 1 of its resolution 57/4 B, the General Assembly endorsed the conclusions and recommendations of the Committee concerning multi-year payment plans (see also A/57/11, paras. 17-23), and in its resolution 70/245, the Assembly reaffirmed that endorsement.

84. In considering the matter, the Committee had before it the report of the Secretary-General on multi-year payment plans (A/71/73), prepared pursuant to the recommendations of the Committee. It was also provided with updated information on the status of the plans. No new multi-year payment plans had been submitted.

85. The Committee recalled that a number of Member States had successfully implemented multi-year plans in the past. Given this successful experience, the Committee continued to believe that the system of multi-year payment plans remained a viable means available to assist Member States in reducing their unpaid assessed contributions and demonstrating their commitment to meeting their financial obligations to the United Nations.

86. The Committee also recalled its recommendation that the General Assembly encourage other Member States in arrears, for the purpose of the application of Article 19 of the Charter of the United Nations, to consider submitting multi-year payment plans. Regular payments equal to at least the annual assessment were an important initial step in addressing the situation of Member States in arrears.

A. Status of payment plans

87. The table under paragraph 14 of the report of the Secretary-General on multi-year payment plans (A/71/73) summarizes the status of the multi-year payment plan submitted by Sao Tome and Principe in 2002 (first plan). The Committee was also provided with updated information relating to the plan as at 24 June 2016.

Status of payment plans as at 24 June 2016

(United States dollars)

	Payment plan	*Assessments as at 31 December*	*Payments/credits*	*Outstanding as at 31 December*
Sao Tome and Principe				
1999				570 783
2000		13 543	48	584 278
2001		14 254	157	598 375
2002	27 237	15 723	29 146	584 952
2003	42 237	17 124	929	601 147
2004	59 237	20 932	1 559	620 520
2005	74 237	24 264	202	644 582
2006	89 237	23 024	453	667 153
2007	114 237	32 524	810	698 867

	Payment plan	*Assessments as at 31 December*	*Payments credits*	*Outstanding as at 31 December*
2008	134 237	30 943	473	729 337
2009	153 752	35 400	682	764 055
2010		35 548	356	799 247
2011		37 034	506	835 775
2012		29 713	2 193	863 295
2013		37 248	481	900 062
2014		33 317	51 846	881 533
2015		34 498	44 888	871 143
2016		29 367		900 510[a]

[a] As at 24 June 2016.

88. The Committee welcomed the resumption of payments by Sao Tome and Principe in 2014 and 2015 in the amounts of $51,846 and $44,888, respectively, which were in excess of its annual assessments. The Committee also welcomed the information provided by Sao Tome and Principe during the current session that a payment would be made in 2016 and encouraged the country to formulate a new plan when possible.

B. Conclusions and recommendations

89. **The Committee recalled the past experience of the successful implementation of multi-year payment plans by several Member States, and reiterated its recommendation that the General Assembly encourage other Member States in arrears under Article 19 of the Charter to consider submitting multi-year payment plans.**

Chapter V

Application of Article 19 of the Charter of the United Nations

90. The Committee recalled its general mandate, under rule 160 of the rules of procedure of the General Assembly, to advise the Assembly on the action to be taken with regard to the application of Article 19 of the Charter. It also recalled Assembly resolution 54/237 C concerning procedures for the consideration of requests for exemption under Article 19.

91. The Committee recalled that the General Assembly, in its resolution 54/237 C, had decided that requests for exemption under Article 19 must be submitted by Member States to the President of the Assembly at least two weeks before the session of the Committee so as to ensure a complete review of the requests. In addition, the Assembly had urged all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information, including information on economic aggregates, government revenues and expenditure, foreign exchange resources, indebtedness, difficulties in meeting domestic or international financial obligations and any other information that might support the claim that failure to make necessary payments had been attributable to conditions beyond the control of the Member State concerned. Most recently, the Assembly, in its resolution 70/2, had once again urged all Member States requesting exemption to submit as much information as possible, and to consider submitting such information in advance of the deadline specified in resolution 54/237 C, so as to enable the collation of any additional detailed information that might be necessary.

92. The Committee noted that all the requests for exemption considered at its present session had been received by the President of the General Assembly in advance of the deadline. The Committee also noted that Sao Tome and Principe had included a thorough list of economic indicators for the country. **The Committee encouraged all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information in support of their claim, including economic indicators. The Committee also urged those Member States to submit their requests as early as possible in advance of the deadline specified in resolution 54/237 C.**

93. At its present session, the Committee noted that five requests for exemption under Article 19 had been received.

Requests for exemption under Article 19 of the Charter

Member State	*Number of years consecutively falling under Article 19*	*Number of years consecutively requesting an exemption under Article 19*
Comoros	24	22
Guinea-Bissau	24	19
Libya	1	1
Sao Tome and Principe	29	15
Somalia	24	15

94. In reviewing the five requests, the Committee recognized the continuing difficult situation of the Member States concerned. It acknowledged the great efforts that had been made in some cases to make some payment of contributions over the years.

95. **The Committee encouraged the Member States concerned to address the growth in arrears by making annual payments exceeding current assessments in order to avoid further accumulation of debt. It also encouraged the Member States to consider the submission of a multi-year payment plan and to consult with the Secretariat as may be required.**

A. Comoros

96. The Committee had before it a letter dated 3 May 2016 from the President of the General Assembly addressed to the Chair of the Committee on Contributions transmitting a letter dated 3 May 2016 from the Permanent Representative of the Comoros to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Permanent Representative.

97. In its written and oral presentations, the Comoros indicated that, notwithstanding the efforts of the Government, it had been impossible to meet its financial commitment with the United Nations owing to the negative effects of internal difficulties. The budget for the periods 2015-2016 and 2016-2017 had been significantly affected by the financial burden of the organization of two rounds of elections (local and legislative elections held in 2015 as well as gubernatorial and presidential elections held in April 2016). Energy and water shortages remained a fast-growing issue that had a negative impact on the daily lives of Comorians and undermined every effort to improve the economy. The country was vulnerable to natural hazards, including tidal waves, tropical storms, flash floods and cyclones. Such natural disasters represented a serious threat to local communities, infrastructure and economic activities. The Comoros had kept the issue of the multi-year payment plan under continuous consideration, and the Government would make it a priority as soon as the situation normalized.

98. The Secretariat provided the Committee with information concerning the situation in the Comoros. Comoros was a fragile State facing long-standing political, institutional, security and socioeconomic challenges that hampered development efforts and carried the risk of recurring political and institutional crisis. Despite the relative peace and regular cycles of elections in the country during the past 15 years, lasting peace and development had been elusive. The country's economy was based largely on agriculture, fishing and forestry. Severe electricity shortages continued to affect economic activity as a result of prolonged outages and slowed the implementation of public investment plans. Agricultural growth was expected to remain relatively subdued, reflecting the country's limited supply of fertile land. The Comoros was prone to natural disasters such as flash floods, cyclones, volcanic eruptions, earthquakes and disease outbreaks.

99. The Committee noted that the accumulated contributions due from the Comoros amounted to $976,892 and that a minimum payment of $873,901 was required under Article 19. The most recent payment, of $25,000, from the Comoros had been received in September 2015. Payments of $20,000 had been received in September 2014 and September 2013. The Committee welcomed those annual

payments, which demonstrated the commitment of the Comoros to reducing its arrears. The Committee noted that annual payments should exceed the level of annual assessments in order to prevent, to the extent possible, further accumulation of contributions payable. The Committee welcomed the indication that the Comoros would keep the issue of a multi-year payment plan under consideration, with a view to establishing such a plan as a matter of priority when the country's situation normalized.

100. **The Committee concluded that the failure of the Comoros to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that the Comoros be permitted to vote until the end of the seventy-first session of the General Assembly.**

B. Guinea-Bissau

101. The Committee had before it a letter dated 9 May 2016 from the President of the General Assembly addressed to the Chair of the Committee on Contributions transmitting a letter dated 6 May 2016 from the Permanent Representative of Guinea-Bissau to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Permanent Representative.

102. In its written and oral presentation, Guinea-Bissau indicated that the country's authorities were aware of their obligation to meet their financial responsibilities with respect to the Organization. However, despite all efforts made, that had been impossible owing to the negative effects on the capacity to pay of the difficult internal situation experienced by the country over the past few years. The cashew nut crop provided a modest living for most of the farmers in Guinea-Bissau and was the main source of foreign exchange. Consequently, the nation had significant foreign debt and an economy that relied heavily on foreign aid. The fulfilment of the country's obligation to the Organization, by means of a multi-year payment plan if necessary, was one of the priorities of the country's authorities in the effort to reduce its debt to the Organization.

103. The Secretariat provided the Committee with information concerning the situation in Guinea-Bissau. The country had long been prone to political instability. Since August 2015, renewed political instability and constitutional crisis had undermined the functioning of the Government, raised fears of instability and resulted in the dissolution of the Government four consecutive times in less than 10 months. There had not been much progress in the implementation of the Government's priority plan owing to budgetary problems. The prolonged political crisis had had an impact on the fulfilment of the pledges made by international partners, reflecting the international community's reluctance to invest in the country under the prevailing circumstances. Although the country was currently not facing any major or acute humanitarian crisis, Guinea-Bissau remained among the least developed countries in the world. The country continued to suffer from a fragile economy, poor infrastructure and food insecurity.

104. The Committee noted that the accumulated contributions due from Guinea-Bissau amounted to $512,564 and that a minimum payment of $409,573 was required under Article 19. The most recent payment, of $200,000, from Guinea-Bissau had been received in September 2014. That had been the first contribution

received from the country since September 2009. The Committee expressed its appreciation for the efforts by Guinea-Bissau to address its arrears, despite the difficult situation of the country, encouraged the country to resume payment and welcomed the indication that the country would consider submitting a multi-year payment plan.

105. **The Committee concluded that the failure of Guinea-Bissau to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Guinea-Bissau be permitted to vote until the end of the seventy-first session of the General Assembly.**

C. Libya

106. The Committee had before it a letter dated 22 April 2016 from the President of the General Assembly addressed to the Chair of the Committee on Contributions transmitting a letter dated 21 April 2016 from the Permanent Representative of Libya to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Permanent Representative.

107. Following a meeting with the Permanent Representative, a payment was received from the Government of Libya. The Committee commended Libya for this timely action, which reduced the arrears payable by the country. **The Committee noted that no further action was required, as Libya had made the minimum payment and its voting rights had been restored.**

D. Sao Tome and Principe

108. The Committee had before it a letter dated 14 April 2016 from the President of the General Assembly addressed to the Chair of the Committee on Contributions transmitting a letter dated 14 April 2016 from the Permanent Representative of Sao Tome and Principe to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Permanent Representative.

109. In its written and oral presentations, Sao Tome and Principe indicated that the country's authorities were aware of their obligation to meet their financial responsibilities to the Organization and, in this regard, had done everything possible to pay the full minimum amount necessary in order to have the right to vote. However, despite all efforts made, it had been impossible owing to the negative effects of ongoing economic constraints, which had jeopardized the country's capacity to honour the payments. The insularity of the country and its strong dependence on external aid had been among the factors that made the economy highly vulnerable. Despite some improvements relating to macroeconomic performance, Sao Tome and Principe remained one of the poorest countries in the world, as stated in reports published by the World Bank and the International Monetary Fund. The Government would make all payments necessary, as soon as the economic situation improved, to preserve the country's right to vote. A payment to address part of the arrears would be processed very soon.

110. The Secretariat provided the Committee with information concerning the situation in Sao Tome and Principe. The country had a history of political

instability. Since 1991, the year of the country's first democratic elections, 15 different Governments had been formed, each characterized by relative instability. Chronic financial constraints persisted in Sao Tome and Principe, and the country remained heavily dependent on external aid. The fall in oil prices had hindered efforts to attract investments, thus affecting economic prospects owing to delays in the start of oil exploration. The country's efforts to diversify its economy by strengthening non-oil sectors such as agriculture, tourism and fisheries had not yielded many results so far. Despite the fact that the country was not facing an acute humanitarian crisis, major challenges remained. The geographic location of Sao Tome and Principe, which was composed of two small islands in the Gulf of Guinea, made it prone to natural disasters such as hurricanes, floods, drought and landslides, which negatively affected agriculture and crop production. This further aggravated poverty and increased food insecurity.

111. The Committee noted that the accumulated contributions due from Sao Tome and Principe amounted to $900,510 and that a minimum payment of $797,519 was required under Article 19. The most recent payment, of $44,434, from Sao Tome and Principe had been received during the course of the Committee's session in June 2015. The Committee recalled that a payment of $51,634 had been received in May 2014. The Committee welcomed these recent payments and the indication that the country would also make a payment in 2016. The Committee recognized the commitment made by Sao Tome and Principe in submitting a multi-year payment plan and encouraged the country to review the plan and revise the terms as soon as possible.

112. **The Committee concluded that the failure of Sao Tome and Principe to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Sao Tome and Principe be permitted to vote until the end of the seventy-first session of the General Assembly.**

E. Somalia

113. The Committee had before it a letter dated 31 March 2016 from the President of the General Assembly addressed to the Chair of the Committee on Contributions transmitting a letter dated 31 March 2016 from the Chargé d'affaires a.i. of the Permanent Mission of Somalia to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Chargé d'affaires a.i. of the Permanent Mission of Somalia.

114. In its written and oral presentations, Somalia indicated that, since the 1990s, the country had endured serious internal conflict, which had created financial crises and given rise to grave economic difficulties. While modest progress had been made, the Government continued to face significant challenges, such as insufficient resources to enable the Government to deal with the acute humanitarian and economic crisis. Although there were variations in conditions among regions, Somalia remained one of the poorest countries in the world. The Government continued to work on improving its revenue collection systems through the registration of businesses, the empowerment of the Central Bank, tax awareness campaigns and the consolidation of tax collection bodies, among other measures. Nevertheless, there remained challenges with regard to strengthening public sector

institutions, as the long civil war had destroyed physical infrastructure, equipment and the institutional memory of most government agencies and ministries. The security situation remained difficult, with attacks having been carried out on a hotel in Mogadishu and on peacekeeping forces in the days preceding the meeting of the Committee. The Government of Somalia would make all necessary payments as soon as possible, and the submission of a multi-year payment plan would be seriously considered once the country's situation had normalized.

115. The Secretariat provided the Committee with information concerning the situation in Somalia. Political progress was taking place amid great insecurity. In 2016, the current Federal Government would finish its four-year mandate and be replaced by a new Government, following an electoral process that was scheduled to take place in a few months. Somalia's federal and regional leaders had shown commitment to ensuring a timely electoral process, which signalled continued momentum for the political development of the country. Owing to continued political and security challenges as well as the lack of elections infrastructure, the 2016 electoral process would be difficult. Notwithstanding the progress made on the political front by the Federal Government with support from the international community, acute humanitarian needs and development challenges persisted. The security situation in most parts of the country remained volatile. Insecurity, floods and drought continued to drive humanitarian needs. Ongoing displacement and the return of vulnerable Somalis from neighbouring countries could exacerbate the situation further. Vulnerability levels remained high, owing in part to extremely low levels of socioeconomic development and chronic poverty.

116. The Committee noted that the accumulated contributions due from Somalia amounted to $1,424,908 and that a minimum payment of $1,321,917 was required under Article 19. The most recent payment from Somalia had been received in October 1989. The Committee encouraged Somalia to consider the submission of a multi-year payment plan once the country's situation had normalized.

117. **The Committee concluded that the failure of Somalia to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Somalia be permitted to vote until the end of the seventy-first session of the General Assembly.**

Chapter VI
Other matters

A. Participation of intergovernmental and other entities

118. Some members noted that consideration could be given in any year to intergovernmental organizations with observer status and the related rights and privileges. They also noted that there were currently no assessments or fees payable in respect of observer status.

119. Other members expressed the view that this was not pertinent to the Committee, because of a lack of legal mandate. They also indicated that there were no expenses to be apportioned to such organizations and entities under Article 17 of the Charter.

B. Collection of contributions

120. The Committee noted that, at the conclusion of its present session, on 24 June 2016, the following four Member States were in arrears in the payment of their assessed contributions under the terms of Article 19 but had been permitted to vote in the Assembly until the end of the seventieth session, pursuant to Assembly resolution 70/2: the Comoros, Guinea-Bissau, Sao Tome and Principe and Somalia. **The Committee decided to authorize its Chair to issue an addendum to the present report if necessary.**

121. The Committee also noted that, as at 31 May 2016, a total of $3.7 billion was owed to the Organization for the regular budget, peacekeeping operations, the international tribunals and the capital master plan. That amount reflected a slight increase compared with the amount of $3.5 billion outstanding as at 31 May 2015.

C. Payment of contributions in currencies other than the United States dollar

122. Under the provisions of paragraph 16 (a) of its resolution 67/238, the General Assembly authorized the Secretary-General to accept, at his discretion and after consultation with the Chair of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2013, 2014 and 2015 in currencies other than the United States dollar.

123. The Committee noted that, in 2015, the Secretary-General had accepted the equivalent of $1,545,968.44 from Cyprus and Ethiopia in non-United States dollar currencies acceptable to the Organization.

D. Organization of the Committee's work

124. The Committee wished to record its appreciation for the professionalism and the substantive support for its work provided by the Statistics Division and the secretariat of the Committee. The Committee welcomed continued work to increase transparency by providing information on its work through briefings and its website (www.un.org/en/ga/contributions/index.shtml).

125. The Committee also expressed its appreciation for the substantive support provided by the Department of Political Affairs, the Office for the Coordination of Humanitarian Affairs and the United Nations Development Programme in its consideration of requests for exemptions under Article 19.

E. Working methods of the Committee

126. The Committee reviewed its working methods. Members expressed general satisfaction with the working methods currently in place. They noted that the documentation required for the work of the Committee had been made available in a timely manner for review in advance of the session. They also expressed support for the increased availability of online documentation. The Committee decided to continue to review its working methods at future sessions.

F. Date of the next session

127. **The Committee decided to hold its seventy-seventh session in New York from 5 to 23 June 2017.**

Annex I

Outline of the methodology used for the preparation of the United Nations scale of assessments for the period 2016-2018

1. The current scale of assessments was based on the arithmetic average of results obtained using national income data for base periods of three and six years for the periods 2011-2013 and 2008-2013. The methodology used in the preparation of each set of results took as its starting point the gross national income (GNI) of the States Members of the United Nations during the corresponding base periods as a first approximation of the capacity to pay, and applied conversion factors, relief measures and limits to the scale in order to arrive at the final scale.

2. Information on GNI was provided by the Statistics Division of the Department of Economic and Social Affairs and was based on data provided in national currencies by Member States in response to the annual national accounts questionnaire. Since figures had to be provided for all Member States for all years of the possible statistical periods, when data were not available from the Member States, the Statistics Division prepared estimates using other available sources, including the regional commissions of the United Nations, other regional organizations, the World Bank and the International Monetary Fund (IMF).

3. The GNI data for each year of the base periods were then converted to a common currency, the United States dollar, in most cases using market exchange rates. For this purpose, market exchange rates were taken to be the annual average exchange rates between the national currencies and the United States dollar as published in the IMF *International Financial Statistics*. As used by IMF, exchange rates are classified into three broad categories, reflecting the role of the authorities in determining the rates and/or the multiplicity of the exchange rates of the Member States and include the following:

(a) Market rates, determined largely by market forces;

(b) Official rates, determined by government authorities;

(c) Principal rates, for countries maintaining multiple exchange-rate arrangements.

For the purposes of preparing the scale of assessments, the above-mentioned three categories were referred to as market exchange rates (MERs). For States that were not members of IMF, where MERs were not available, United Nations operational rates of exchange were used.

4. As part of its review process, the Committee on Contributions used systematic criteria (see annex II) to consider whether MERs resulted in excessive fluctuations or distortions in the income of particular Member States, for possible replacement with price-adjusted rates of exchange (PAREs) or other appropriate conversion rates. The PARE methodology was developed as a means of adjusting the conversion rates into United States dollars taking into account the relative price changes in the economies of the respective Member States and the United States of America, which is reflected in the MER valuation index (MVI). The MVIs of the Member States are considered relative to the respective value of the entire membership of the United Nations and in that way take into account the currency movement of all Member States relative to the United States dollar. PAREs are

derived by adjusting the MER with the ratio of the MVI of the entire membership of the Organization divided by the MVI of the Member State, limited to a range of 20 per cent above or below the MVI of the entire membership.

5. An average of the annual GNI figures in United States dollars for each base period was then aggregated with the corresponding figures for all Member States as the first step in the machine scales used for the scale of assessments for the period 2016-2018.

Summary of step 1

Annual GNI figures in national currency were converted to United States dollars using the annual average conversion rate (MER or other rate selected by the Committee). The average of these figures was calculated for each base period (three and six years). Thus, where the length of the base period is six years, the average GNI is:

$$\frac{1}{6}\left(\frac{\text{GNI}_{year_1}}{\text{Conversion rate}_{year_1}}+\cdots+\frac{\text{GNI}_{year_6}}{\text{Conversion rate}_{year_6}}\right)$$

These average GNI figures were summed and used to calculate the shares of GNI of Member States in the average GNI of the entire membership.

A similar exercise was carried out for the three-year base period.

6. The next step in the scale methodology was the application of the debt-burden adjustment in each machine scale. In its resolution 55/5 B, the General Assembly decided to base this adjustment on the approach employed in the scale of assessments for the period 1995-1997. Under this approach, the debt-burden adjustment is the average of 12.5 per cent of total external debt for each year of the period (what has become known as the debt-stock method), based on an assumed repayment of external debt within eight years. Data for this adjustment came from the World Bank International Debt Statistics database, which included Member States that are members of and borrowers from the World Bank and have per capita GNI below a given threshold. In 2014, the threshold set by the World Bank was $12,746 (using the World Bank Atlas conversion rates). The amount of the debt-burden adjustment was deducted from the GNI of the countries affected. The debt-burden adjustment was distributed to all Member States through the indirect redistribution of points; that is, new shares of debt-adjusted GNI were calculated.

Summary of step 2

The debt-burden adjustment (DBA) for each base period was deducted from GNI to derive debt-adjusted GNI (GNI_{da}). This involved deducting an average of 12.5 per cent of the total debt stock for each year of the base period. Thus:

Average GNI - DBA = GNI_{da}

Total GNI_{da} = total GNI - total DBA

These figures were used to calculate new shares of GNI_{da}.

7. The next step was the application of the low per capita income adjustment in each machine scale. This involved the calculation of the average per capita GNI during each of the base periods for the membership as a whole and the average per

capita GNI_{da} for each Member State for each base period. The overall average figures for the current scale were $10,511 for the three-year base period and $9,861 for the six-year base period, and these were fixed as the starting points, or thresholds, for the corresponding adjustments. The share in GNI_{da} of each Member State whose average per capita GNI_{da} was below the threshold was reduced by 80 per cent of the percentage by which its average per capita GNI_{da} was below the threshold.

8. For each machine scale, the total low per capita income adjustment was reallocated to all Member States above the threshold, except the Member State affected by the maximum assessment rate or ceiling, in proportion to their relative shares of the total GNI_{da} of that group. For illustrative purposes, a track 2 calculation was undertaken in which the ceiling Member State was not excluded from the allocation of the adjustment. This permitted the machine scales considered by the Committee to indicate what the relative assessment rates of Member States would be if the ceiling was not applied.

Summary of step 3

The average per capita GNI for the entire membership for each base period was calculated. This was used as the threshold for application of the low per capita income adjustment. Thus the average per capita GNI for the six-year base period is:

$$\frac{\left(\text{Total GNI}_{year_1} + \cdots + \text{Total GNI}_{year_6}\right)}{\left(\text{Total population}_{year_1} + \cdots + \text{Total population}_{year_6}\right)}$$

A similar exercise was carried out for the three-year base period.

Summary of step 4

The average per capita GNI_{da} for each Member State for each base period was calculated in the same manner as in step 3, using GNI_{da}. Thus the average per capita GNI_{da} for the six-year base period is:

$$\frac{\left(\text{GNI}_{da,\ year_1} + \cdots + \text{GNI}_{da,\ year_6}\right)}{\left(\text{population}_{year_1} + \cdots + \text{population}_{year_6}\right)}$$

A similar exercise was carried out for the three-year base period.

Summary of step 5

In each machine scale, the low per capita income adjustment was applied to the Member States whose average per capita GNI_{da} was lower than the average per capita GNI (threshold). This adjustment reduced the affected Member State's share of GNI_{da} by the percentage by which its average per capita GNI_{da} was below the threshold multiplied by the gradient (80 per cent).

Example: If the average per capita GNI is $5,000 and a Member State's per capita GNI_{da} is $1,000, and the gradient is 80 per cent, then the percentage by which the GNI_{da} share would be reduced is:

$[1 - (1000/5000)] \times 0.80 = 64$ per cent.

Summary of step 6

In each machine scale, the total low per capita income adjustment was reallocated pro rata to Member States whose average per capita GNI_{da} was above the threshold. In order to illustrate the outcomes with and without a ceiling scale rate, the following two alternative tracks were applied to this and subsequent steps:

Track 1

The total of the low per capita income adjustments was proportionately reallocated to all Member States whose average per capita GNI_{da} was above the threshold, except the ceiling Member State. Since the ceiling Member State would not ultimately share in the reallocation of points arising from the low per capita income adjustment, including it in the reallocation would cause the beneficiaries of the adjustment to share a part of its cost. This would occur when the points added for the ceiling Member State were reallocated pro rata to all other Member States as part of the reallocation of points arising from the application of the ceiling.

Track 2

The total of the low per capita income adjustments was proportionately reallocated to all Member States whose average per capita GNI_{da} was above the threshold, including the ceiling Member State. This yielded, for illustrative purposes, scale figures that would have applied if there had not been a ceiling rate of assessment. In machine scales, the results of track 2 calculations appear in the "low per capita income", "floor" and "least developed countries adjustment" steps.

9. Following those adjustments, three sets of limits were applied to each machine scale. The Member States whose adjusted share was less than the minimum level, or floor, of 0.001 per cent were brought up to that level. Corresponding reductions were applied pro rata to the shares of all other Member States except, under track 1, the ceiling Member State.

Summary of step 7

The minimum assessment rate, or floor (currently 0.001 per cent), was applied to the Member States that had a rate at this stage that was below the floor. Corresponding reductions were then applied pro rata to all other Member States except, under track 1, the ceiling Member State.

10. A maximum assessment rate of 0.01 per cent was then applied for each machine scale to those Member States on the list of the least developed countries. Increases corresponding to this least developed countries ceiling were then applied pro rata to all other Member States except those affected by the floor and, under track 1, the ceiling Member State.

Summary of step 8

The least developed countries that had a rate that at this point exceeded the least developed countries ceiling (0.01 per cent) had their rate reduced to 0.01 per cent. Corresponding increases were applied pro rata to other Member

States, except those affected by the floor and, under track 1, the ceiling Member State.

11. A maximum assessment rate, or ceiling, of 22 per cent was then applied to each machine scale. Increases corresponding to the resulting reduction for the ceiling Member State were then applied pro rata to other Member States. As indicated above, those increases were calculated in accordance with track 1; that is, they reflected a distribution of points from the ceiling Member State that did not include any points arising from the application of the low per capita income adjustment, the floor adjustment and the adjustment for the least developed countries ceiling.

Summary of step 9

The maximum assessment rate, or ceiling, of 22 per cent was then applied. Corresponding increases were then applied pro rata to all other Member States except those affected by the floor and the least developed countries ceiling, using the track 1 approach from step 6 above.

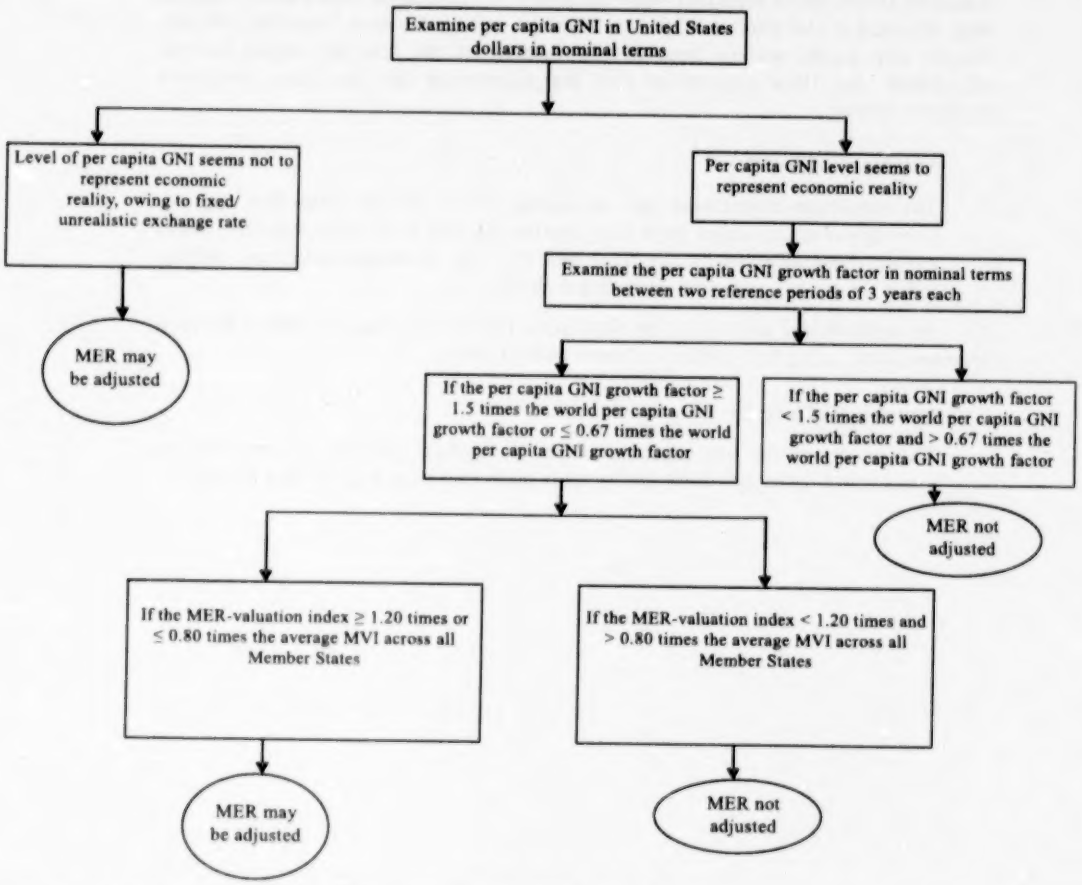
12. An arithmetical average of the final scale figures was then calculated for each Member State, using base periods of three and six years.

Summary of step 10

The results of the two machine scales, using base periods of three and six years (2011-2013 and 2008-2013), were added together and divided by two.

Annex II

Systematic criteria for identifying Member States for which market exchange rates may be reviewed for possible replacement


Examine per capita GNI in United States dollars in nominal terms
Level of per capita GNI seems not to represent economic reality, owing to fixed/ unrealistic exchange rate
Per capita GNI level seems to represent economic reality
MER may be adjusted
Examine the per capita GNI growth factor in nominal terms between two reference periods of 3 years each
If the per capita GNI growth factor ≥ 1.5 times the world per capita GNI growth factor or ≤ 0.67 times the world per capita GNI growth factor
If the per capita GNI growth factor < 1.5 times the world per capita GNI growth factor and > 0.67 times the world per capita GNI growth factor
MER not adjusted
If the MER-valuation index ≥ 1.20 times or ≤ 0.80 times the average MVI across all Member States
If the MER-valuation index < 1.20 times and > 0.80 times the average MVI across all Member States
MER may be adjusted
MER not adjusted

Abbreviations: GNI, gross national income; MER, market exchange rate.

Annex III

2016 update of the scale of assessments for the period 2016-2018*

Parameters	
Statistical base period	2012-2014 (three-year base period) and 2009-2014 (six-year base period)
Income measure	Gross national income
Conversion rates	Market exchange rate (except United Nations operational rates of exchange for Myanmar and the Syrian Arab Republic)
Debt-burden adjustment	
Debt measure	Total external debt stock
Low per capita income adjustment	
Gradient	Single gradient (80 per cent)
Threshold	$10,615 (three-year base period) and $10,081 (six-year base period)
Eligibility	Countries below threshold
Redistribution	Countries above threshold
Floor rate	0.001 per cent
Maximum rate, least developed country	0.01 per cent
Ceiling rate	22 per cent

* "2016 update" refers to the update of the 2016-2018 scale using data available in December 2015 for the 2009-2014 base period.

	Member State	Adopted scale for 2016-2018 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2016-2018 scale (8)
1	Afghanistan[a]	0.006	0.027	0.026	0.007	0.007	0.007	0.007	16.7
2	Albania	0.008	0.017	0.016	0.008	0.008	0.008	0.008	0.0
3	Algeria	0.161	0.266	0.267	0.161	0.161	0.161	0.163	1.2
4	Andorra	0.006	0.004	0.005	0.005	0.005	0.005	0.006	0.0
5	Angola[a]	0.010	0.157	0.154	0.090	0.090	0.010	0.010	0.0
6	Antigua and Barbuda	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
7	Argentina	0.892	0.748	0.754	0.857	0.857	0.858	0.916	2.7
8	Armenia	0.006	0.015	0.013	0.006	0.006	0.006	0.006	0.0
9	Australia	2.337	1.898	1.913	2.175	2.174	2.178	2.325	-0.5
10	Austria	0.720	0.571	0.576	0.654	0.654	0.656	0.700	-2.8
11	Azerbaijan	0.060	0.088	0.088	0.064	0.064	0.064	0.064	6.7
12	Bahamas	0.014	0.011	0.011	0.012	0.012	0.012	0.013	-7.1
13	Bahrain	0.044	0.036	0.037	0.042	0.042	0.042	0.044	0.0
14	Bangladesh[a]	0.010	0.221	0.217	0.060	0.060	0.010	0.010	0.0
15	Barbados	0.007	0.006	0.006	0.007	0.007	0.007	0.007	0.0
16	Belarus	0.056	0.088	0.083	0.058	0.058	0.058	0.058	3.6
17	Belgium	0.885	0.708	0.714	0.812	0.812	0.813	0.868	-1.9
18	Belize	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
19	Benin[a]	0.003	0.011	0.011	0.003	0.003	0.003	0.003	0.0
20	Bhutan[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
21	Bolivia (Plurinational State of)	0.012	0.035	0.034	0.013	0.013	0.013	0.014	16.7
22	Bosnia and Herzegovina	0.013	0.024	0.023	0.012	0.012	0.012	0.012	-7.7
23	Botswana	0.014	0.020	0.019	0.014	0.014	0.014	0.014	0.0
24	Brazil	3.823	3.119	3.067	3.486	3.485	3.491	3.726	-2.5
25	Brunei Darussalam	0.029	0.023	0.023	0.026	0.026	0.026	0.028	-3.4
26	Bulgaria	0.045	0.073	0.065	0.045	0.045	0.045	0.046	2.2
27	Burkina Faso[a]	0.004	0.015	0.015	0.004	0.004	0.004	0.004	0.0
28	Burundi[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.0
29	Cabo Verde	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0

	Member State	Adopted scale for 2016-2018 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2016-2018 scale (8)
30	Cambodia[a]	0.004	0.019	0.018	0.005	0.005	0.005	0.005	25.0
31	Cameroon	0.010	0.038	0.037	0.011	0.011	0.011	0.011	10.0
32	Canada	2.921	2.356	2.376	2.700	2.700	2.704	2.886	-1.2
33	Central African Republic[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.0
34	Chad[a]	0.005	0.015	0.015	0.004	0.004	0.004	0.004	-20.0
35	Chile	0.399	0.329	0.332	0.377	0.377	0.378	0.403	1.0
36	China	7.921	12.789	12.759	9.190	9.188	9.205	9.309	17.5
37	Colombia	0.322	0.463	0.452	0.336	0.336	0.337	0.341	5.9
38	Comoros[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
39	Congo	0.006	0.015	0.015	0.006	0.006	0.006	0.006	0.0
40	Costa Rica	0.047	0.059	0.057	0.051	0.051	0.051	0.051	8.5
41	Côte d'Ivoire	0.009	0.038	0.037	0.011	0.011	0.011	0.011	22.2
42	Croatia	0.099	0.076	0.077	0.088	0.088	0.088	0.094	-5.1
43	Cuba	0.065	0.100	0.098	0.067	0.067	0.068	0.068	4.6
44	Cyprus	0.043	0.032	0.033	0.037	0.037	0.037	0.040	-7.0
45	Czech Republic	0.344	0.264	0.266	0.303	0.303	0.303	0.324	-5.8
46	Democratic People's Republic of Korea	0.005	0.022	0.022	0.005	0.005	0.005	0.006	20.0
47	Democratic Republic of the Congo[a]	0.008	0.037	0.036	0.008	0.008	0.008	0.008	0.0
48	Denmark	0.584	0.463	0.467	0.531	0.531	0.532	0.568	-2.7
49	Djibouti[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
50	Dominica	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
51	Dominican Republic	0.046	0.078	0.075	0.046	0.046	0.046	0.046	0.0
52	Ecuador	0.067	0.118	0.116	0.072	0.072	0.072	0.073	9.0
53	Egypt	0.152	0.362	0.358	0.156	0.156	0.156	0.158	3.9
54	El Salvador	0.014	0.031	0.029	0.014	0.014	0.014	0.014	0.0
55	Equatorial Guinea[a]	0.010	0.016	0.016	0.019	0.019	0.010	0.010	0.0
56	Eritrea[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	0.0
57	Estonia	0.038	0.031	0.032	0.036	0.036	0.036	0.039	2.6

	Member State	Adopted scale for 2016-2018 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2016-2018 scale (8)
58	Ethiopia[a]	0.010	0.064	0.062	0.015	0.015	0.010	0.010	0.0
59	Fiji	0.003	0.005	0.005	0.003	0.003	0.003	0.003	0.0
60	Finland	0.456	0.361	0.364	0.413	0.413	0.414	0.442	-3.1
61	France	4.859	3.828	3.859	4.386	4.385	4.393	4.689	-3.5
62	Gabon	0.017	0.020	0.019	0.016	0.016	0.017	0.017	0.0
63	Gambia[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
64	Georgia	0.008	0.020	0.018	0.008	0.008	0.008	0.008	0.0
65	Germany	6.389	5.108	5.150	5.853	5.853	5.863	6.257	-2.1
66	Ghana	0.016	0.052	0.050	0.015	0.015	0.015	0.016	0.0
67	Greece	0.471	0.348	0.351	0.399	0.399	0.399	0.426	-9.6
68	Grenada	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
69	Guatemala	0.028	0.068	0.066	0.029	0.029	0.029	0.029	3.6
70	Guinea[a]	0.002	0.007	0.007	0.002	0.002	0.002	0.002	0.0
71	Guinea-Bissau[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
72	Guyana	0.002	0.004	0.003	0.002	0.002	0.002	0.002	0.0
73	Haiti[a]	0.003	0.011	0.011	0.003	0.003	0.003	0.003	0.0
74	Honduras	0.008	0.023	0.022	0.008	0.008	0.008	0.008	0.0
75	Hungary	0.161	0.174	0.175	0.199	0.199	0.200	0.213	32.3
76	Iceland	0.023	0.019	0.019	0.022	0.022	0.022	0.023	0.0
77	India	0.737	2.441	2.393	0.733	0.733	0.735	0.743	0.8
78	Indonesia	0.504	1.139	1.105	0.498	0.498	0.499	0.504	0.0
79	Iran (Islamic Republic of)	0.471	0.660	0.664	0.458	0.458	0.459	0.464	-1.5
80	Iraq	0.129	0.241	0.230	0.136	0.136	0.136	0.138	7.0
81	Ireland	0.335	0.273	0.275	0.312	0.312	0.313	0.334	-0.3
82	Israel	0.430	0.364	0.367	0.417	0.417	0.418	0.446	3.7
83	Italy	3.748	2.904	2.928	3.327	3.327	3.333	3.557	-5.1
84	Jamaica	0.009	0.019	0.016	0.009	0.009	0.009	0.009	0.0
85	Japan	9.680	7.379	7.439	8.455	8.454	8.469	9.039	-6.6
86	Jordan	0.020	0.043	0.039	0.020	0.020	0.020	0.021	5.0

	Member State	Adopted scale for 2016-2018 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2016-2018 scale (8)
87	Kazakhstan	0.191	0.239	0.217	0.201	0.201	0.202	0.204	6.8
88	Kenya	0.018	0.070	0.068	0.020	0.020	0.020	0.020	11.1
89	Kiribati[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
90	Kuwait	0.285	0.232	0.234	0.266	0.265	0.266	0.284	-0.4
91	Kyrgyzstan	0.002	0.009	0.008	0.002	0.002	0.002	0.002	0.0
92	Lao People's Democratic Republic[a]	0.003	0.012	0.011	0.003	0.003	0.003	0.003	0.0
93	Latvia	0.050	0.039	0.040	0.045	0.045	0.045	0.048	-4.0
94	Lebanon	0.046	0.059	0.054	0.044	0.044	0.044	0.045	-2.2
95	Lesotho[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	0.0
96	Liberia[a]	0.001	0.002	0.002	0.000	0.001	0.001	0.001	0.0
97	Libya	0.125	0.092	0.093	0.105	0.105	0.105	0.113	-9.6
98	Liechtenstein	0.007	0.006	0.006	0.007	0.007	0.007	0.007	0.0
99	Lithuania	0.072	0.058	0.059	0.067	0.067	0.067	0.071	-1.4
100	Luxembourg	0.064	0.055	0.055	0.063	0.063	0.063	0.067	4.7
101	Madagascar[a]	0.003	0.013	0.013	0.003	0.003	0.003	0.003	0.0
102	Malawi[a]	0.002	0.008	0.008	0.002	0.002	0.002	0.002	0.0
103	Malaysia	0.322	0.391	0.362	0.326	0.326	0.327	0.331	2.8
104	Maldives	0.002	0.003	0.003	0.002	0.002	0.002	0.002	0.0
105	Mali[a]	0.003	0.014	0.014	0.003	0.003	0.003	0.003	0.0
106	Malta	0.016	0.013	0.013	0.014	0.014	0.014	0.015	-6.3
107	Marshall Islands	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
108	Mauritania[a]	0.002	0.006	0.006	0.002	0.002	0.002	0.002	0.0
109	Mauritius	0.012	0.016	0.014	0.012	0.012	0.012	0.012	0.0
110	Mexico	1.435	1.582	1.534	1.391	1.391	1.393	1.409	-1.8
111	Micronesia (Federated States of)	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
112	Monaco	0.010	0.008	0.009	0.010	0.010	0.010	0.010	0.0
113	Mongolia	0.005	0.014	0.012	0.005	0.005	0.005	0.005	0.0
114	Montenegro	0.004	0.006	0.006	0.004	0.004	0.004	0.004	0.0

	Member State	Adopted scale for 2016-2018 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2016-2018 scale (8)
115	Morocco	0.054	0.137	0.132	0.056	0.056	0.056	0.057	5.6
116	Mozambique[a]	0.004	0.020	0.019	0.005	0.005	0.005	0.005	25.0
117	Myanmar[a]	0.010	0.077	0.076	0.022	0.022	0.010	0.010	0.0
118	Namibia	0.010	0.017	0.017	0.010	0.010	0.010	0.010	0.0
119	Nauru	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
120	Nepal[a]	0.006	0.026	0.026	0.006	0.006	0.007	0.007	16.7
121	Netherlands	1.482	1.187	1.197	1.360	1.360	1.362	1.454	-1.9
122	New Zealand	0.268	0.230	0.231	0.263	0.263	0.264	0.281	4.9
123	Nicaragua	0.004	0.013	0.012	0.004	0.004	0.004	0.004	0.0
124	Niger[a]	0.002	0.010	0.009	0.002	0.002	0.002	0.002	0.0
125	Nigeria	0.209	0.577	0.578	0.227	0.227	0.228	0.230	10.0
126	Norway	0.849	0.678	0.683	0.777	0.776	0.778	0.830	-2.2
127	Oman	0.113	0.095	0.096	0.109	0.109	0.109	0.116	2.7
128	Pakistan	0.093	0.331	0.323	0.098	0.098	0.098	0.099	6.5
129	Palau	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
130	Panama	0.034	0.053	0.051	0.053	0.053	0.053	0.055	61.8
131	Papua New Guinea	0.004	0.018	0.015	0.005	0.005	0.005	0.005	25.0
132	Paraguay	0.014	0.034	0.032	0.015	0.015	0.015	0.015	7.1
133	Peru	0.136	0.237	0.229	0.144	0.144	0.144	0.146	7.4
134	Philippines	0.165	0.409	0.400	0.174	0.174	0.174	0.176	6.7
135	Poland	0.841	0.671	0.677	0.769	0.769	0.771	0.822	-2.3
136	Portugal	0.392	0.305	0.308	0.350	0.350	0.350	0.374	-4.6
137	Qatar	0.269	0.235	0.236	0.269	0.269	0.269	0.287	6.7
138	Republic of Korea	2.039	1.712	1.726	1.962	1.961	1.965	2.097	2.8
139	Republic of Moldova	0.004	0.011	0.010	0.003	0.003	0.003	0.003	-25.0
140	Romania	0.184	0.245	0.227	0.192	0.192	0.192	0.194	5.4
141	Russian Federation	3.088	2.455	2.475	2.813	2.812	2.817	3.007	-2.6
142	Rwanda[a]	0.002	0.010	0.009	0.002	0.002	0.002	0.002	0.0
143	Saint Kitts and Nevis	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0

	Member State	Adopted scale for 2016-2018 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2016-2018 scale (8)
144	Saint Lucia	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
145	Saint Vincent and the Grenadines	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
146	Samoa	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
147	San Marino	0.003	0.002	0.002	0.003	0.003	0.003	0.003	0.0
148	Sao Tome and Principe[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
149	Saudi Arabia	1.146	0.956	0.964	1.095	1.095	1.097	1.171	2.2
150	Senegal[a]	0.005	0.019	0.018	0.005	0.005	0.005	0.005	0.0
151	Serbia	0.032	0.057	0.051	0.031	0.031	0.031	0.031	-3.1
152	Seychelles	0.001	0.002	0.002	0.002	0.002	0.002	0.002	100.0
153	Sierra Leone[a]	0.001	0.005	0.005	0.001	0.001	0.001	0.001	0.0
154	Singapore	0.447	0.374	0.377	0.429	0.429	0.430	0.459	2.7
155	Slovakia	0.160	0.127	0.128	0.146	0.146	0.146	0.156	-2.5
156	Slovenia	0.084	0.065	0.066	0.075	0.075	0.075	0.080	-4.8
157	Solomon Islands[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
158	Somalia[a]	0.001	0.002	0.001	0.000	0.001	0.001	0.001	0.0
159	South Africa	0.364	0.489	0.471	0.330	0.330	0.331	0.334	-8.2
160	South Sudan[a]	0.003	0.008	0.008	0.002	0.002	0.002	0.002	-33.3
161	Spain	2.443	1.879	1.894	2.153	2.152	2.156	2.301	-5.8
162	Sri Lanka	0.031	0.084	0.078	0.033	0.033	0.033	0.033	6.5
163	Sudan[a]	0.010	0.083	0.081	0.026	0.026	0.010	0.010	0.0
164	Suriname	0.006	0.007	0.007	0.006	0.006	0.006	0.006	0.0
165	Swaziland	0.002	0.005	0.005	0.002	0.002	0.002	0.002	0.0
166	Sweden	0.956	0.767	0.773	0.879	0.879	0.880	0.940	-1.7
167	Switzerland	1.140	0.917	0.925	1.051	1.051	1.053	1.124	-1.4
168	Syrian Arab Republic	0.024	0.054	0.054	0.019	0.019	0.019	0.020	-16.7
169	Tajikistan	0.004	0.014	0.014	0.004	0.004	0.004	0.004	0.0
170	Thailand	0.291	0.503	0.485	0.295	0.295	0.295	0.299	2.7
171	The former Yugoslav Republic of Macedonia	0.007	0.014	0.013	0.007	0.007	0.007	0.007	0.0

	Member State	Adopted scale for 2016-2018	Share in world GNI	Debt adjustment	Low per capita income adjustment	Floor rate	Least developed countries ceiling	Ceiling	Percentage difference compared with 2016-2018 scale
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
172	Timor-Leste[a]	0.003	0.005	0.005	0.002	0.002	0.002	0.002	-33.3
173	Togo[a]	0.001	0.005	0.005	0.001	0.001	0.001	0.001	0.0
174	Tonga	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
175	Trinidad and Tobago	0.034	0.029	0.029	0.033	0.033	0.033	0.036	5.9
176	Tunisia	0.028	0.059	0.056	0.027	0.027	0.027	0.028	0.0
177	Turkey	1.018	1.059	1.006	0.960	0.960	0.962	0.973	-4.4
178	Turkmenistan	0.026	0.046	0.046	0.033	0.033	0.033	0.033	26.9
179	Tuvalu[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
180	Uganda[a]	0.009	0.032	0.032	0.008	0.008	0.008	0.008	-11.1
181	Ukraine	0.103	0.218	0.197	0.088	0.088	0.088	0.089	-13.6
182	United Arab Emirates	0.604	0.495	0.499	0.567	0.567	0.568	0.606	0.3
183	United Kingdom of Great Britain and Northern Ireland	4.463	3.643	3.672	4.174	4.173	4.181	4.462	0.0
184	United Republic of Tanzania[a]	0.010	0.056	0.055	0.014	0.014	0.010	0.010	0.0
185	United States of America	22.000	22.657	22.842	25.962	25.958	26.004	22.000	0.0
186	Uruguay	0.079	0.068	0.068	0.078	0.078	0.078	0.083	5.1
187	Uzbekistan	0.023	0.075	0.074	0.025	0.025	0.026	0.026	13.0
188	Vanuatu[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
189	Venezuela (Bolivarian Republic of)	0.571	0.534	0.538	0.612	0.612	0.613	0.654	14.5
190	Viet Nam	0.058	0.205	0.197	0.063	0.063	0.064	0.064	10.3
191	Yemen[a]	0.010	0.043	0.043	0.013	0.013	0.010	0.010	0.0
192	Zambia[a]	0.007	0.032	0.031	0.010	0.010	0.010	0.010	42.9
193	Zimbabwe	0.004	0.016	0.015	0.004	0.004	0.004	0.004	0.0
		100.000	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	

Abbreviation: GNI, gross national income.

[a] Least developed country.

Annex IV

Review of scale-to-scale changes between the scale of assessments approved in 2015 for the period 2016-2018 and the 2016 update*

Member State		2016-2018 machine scale	2016 update	Change (percentage)	2016-2018 scale GNI share	2016 update GNI share	Change (percentage)	Average annual percentage change from 2009 to 2014: Per capita GNI (United States dollars)	GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator: United States dollars	Implicit price deflator: National currency	Comments on the 2009-2014 period[a]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
World								**10 348**	**3.6**	**2.0**	**1.6**	...	
1	Afghanistan	0.006	0.007	16.7	0.026	0.027	4.2	654	12.0	7.6	4.1	6.4	
2	Albania	0.008	0.008	0.0	0.018	0.017	-2.2	4 385	0.7	2.5	-1.7	2.1	2008 SNA
3	Algeria	0.161	0.163	1.2	0.267	0.266	-0.4	5 201	3.8	3.0	0.7	4.5	
4	Andorra	0.006	0.006	0.0	0.005	0.004	-5.5	42 137	-3.3	-3.3	0.0	1.7	
5	Angola	0.010	0.010	0.0	0.148	0.157	6.2	5 044	8.8	4.0	4.6	9.4	
6	Antigua and Barbuda	0.002	0.002	0.0	0.002	0.002	-2.1	12 992	-1.3	-2.3	1.1	1.1	
7	Argentina	0.892	0.916	2.7	0.752	0.748	-0.5	13 037	4.9	3.6	1.2	18.5	2008 SNA. The country was reclassified as a high-income non-OECD country by the World Bank.
8	Armenia	0.006	0.006	0.0	0.015	0.015	-2.5	3 592	-1.1	0.9	-2.0	3.2	
9	Australia	2.337	2.325	-0.5	1.910	1.898	-0.6	60 722	6.0	2.5	3.4	2.1	2008 SNA
10	Austria	0.720	0.700	-2.8	0.588	0.571	-2.9	49 597	0.4	0.4	0.0	1.6	2008 SNA
11	Azerbaijan	0.060	0.064	6.7	0.085	0.088	4.4	6 929	7.5	3.8	3.5	2.7	
12	Bahamas	0.014	0.013	-7.1	0.011	0.011	-2.5	21 408	0.5	0.2	0.3	0.3	
13	Bahrain	0.044	0.044	0.0	0.036	0.036	-0.1	20 136	4.7	3.7	0.9	0.9	
14	Bangladesh	0.010	0.010	0.0	0.205	0.221	7.5	1 042	11.2	6.0	4.8	7.0	

* "2016 update" refers to the update of the 2016-2018 scale using data available in December 2015 for the 2009-2014 base period.

Member State		2016-2018 machine scale	2016 update	Change (percentage)	2016-2018 scale GNI share	2016 update GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change from 2009 to 2014: GDP, Nominal (United States dollars)	GDP, Real	Implicit price deflator[a], United States dollars	Implicit price deflator[a], National currency	Comments on the 2009-2014 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
15	Barbados	0.007	0.007	0.0	0.006	0.006	-2.7	14 912	-0.9	-0.4	-0.5	-0.5	
16	Belarus	0.056	0.058	3.6	0.086	0.088	2.7	6 848	3.8	2.9	0.9	31.0	
17	Belgium	0.885	0.868	-1.9	0.724	0.708	-2.1	46 913	0.4	0.6	-0.2	1.5	2006 SNA
18	Belize	0.001	0.001	0.0	0.002	0.002	-1.4	4 306	3.7	2.5	1.1	1.1	
19	Benin	0.003	0.003	0.0	0.010	0.011	10.7	834	5.0	4.2	0.8	2.4	
20	Bhutan	0.001	0.001	0.0	0.002	0.002	2.3	2 248	7.7	6.6	1.0	6.9	
21	Bolivia (Plurinational State of)	0.012	0.014	16.7	0.033	0.035	8.1	2 539	12.0	5.0	6.7	5.9	1968 SNA
22	Bosnia and Herzegovina	0.013	0.012	-7.7	0.025	0.024	-3.1	4 691	-0.5	0.2	-0.8	0.9	
23	Botswana	0.014	0.014	0.0	0.019	0.020	1.2	6 763	6.3	4.1	2.1	6.9	
24	Brazil	3.823	3.726	-2.5	3.196	3.119	-2.4	11 306	5.6	2.6	2.9	7.2	2008 SNA
25	Brunei Darussalam	0.029	0.028	-3.4	0.024	0.023	-3.5	41 716	1.2	0.1	1.0	-0.8	2008 SNA
26	Bulgaria	0.045	0.046	2.2	0.073	0.073	0.1	7 336	0.6	0.1	0.6	2.2	2008 SNA
27	Burkina Faso	0.004	0.004	0.0	0.015	0.015	1.9	653	7.3	5.9	1.3	3.0	
28	Burundi	0.001	0.001	0.0	0.003	0.003	10.1	246	10.1	13.1	-2.7	1.7	
29	Cabo Verde	0.001	0.001	0.0	0.002	0.002	-3.5	3 426	0.6	1.3	-0.7	0.9	
30	Cambodia	0.004	0.005	25.0	0.017	0.019	8.5	919	8.4	5.8	2.5	2.4	
31	Cameroon	0.010	0.011	10.0	0.036	0.038	5.8	1 266	5.4	4.2	1.2	2.8	
32	Canada	2.921	2.886	-1.2	2.388	2.356	-1.3	49 572	2.5	1.6	0.8	1.4	2008 SNA
33	Central African Republic	0.001	0.001	0.0	0.003	0.003	-7.0	418	-1.7	-5.4	4.0	5.7	
34	Chad	0.005	0.004	-20.0	0.017	0.015	-10.0	864	3.6	7.9	-4.0	-2.4	
35	Chile	0.399	0.403	1.0	0.326	0.329	0.8	13 893	6.2	3.7	2.5	4.0	
36	China	7.921	9.309	17.5	11.760	12.789	8.7	6 788	13.7	7.9	5.4	5.4	
37	Colombia	0.322	0.341	5.9	0.452	0.463	2.5	7 250	7.6	4.3	3.1	3.4	

	Member State	2016-2019 machine scale	2016 update	Change (percentage)	2016-2019 scale GNI share	2016 update GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change from 2009 to 2011: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator*: United States dollars	Implicit price deflator*: National currency	Comments on the 2009-2014 period*
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
38	Comoros	0.001	0.001	0.0	0.001	0.001	0.6	775	3.6	2.7	0.9	2.6	1968 SNA
39	Congo	0.006	0.006	0.0	0.016	0.015	-0.5	2 634	5.6	5.6	0.0	1.7	1968 SNA
40	Costa Rica	0.047	0.051	8.5	0.057	0.059	3.9	9 339	8.8	3.4	5.2	5.6	
41	Côte d'Ivoire	0.009	0.011	22.2	0.034	0.038	12.3	1 317	5.9	4.8	1.1	2.8	1968 SNA
42	Croatia	0.099	0.094	-5.1	0.081	0.076	-6.0	13 099	-3.4	-2.2	-1.3	1.3	2008 SNA
43	Cuba	0.065	0.068	4.6	0.097	0.100	2.6	6 463	5.3	2.3	2.9	2.9	
44	Cyprus	0.043	0.040	-7.0	0.035	0.032	-7.8	27 610	-2.9	-1.9	-1.1	0.6	2008 SNA
45	Czech Republic	0.344	0.324	-5.8	0.281	0.264	-6.0	18 430	-2.2	0.0	-2.2	1.0	2008 SNA
46	Democratic People's Republic of Korea	0.005	0.006	20.0	0.021	0.022	1.1	645	4.5	0.5	4.0	-1.7	1968 SNA
47	Democratic Republic of the Congo	0.008	0.008	0.0	0.035	0.037	5.7	383	11.0	7.0	3.8	12.9	
48	Denmark	0.584	0.568	-2.7	0.477	0.463	-2.9	60 745	-0.3	-0.3	-0.1	1.6	2008 SNA
49	Djibouti	0.001	0.001	0.0	0.002	0.002	0.9	1 656	8.5	4.8	3.5	3.5	
50	Dominica	0.001	0.001	0.0	0.001	0.001	-1.1	6 827	2.1	0.1	2.0	2.0	
51	Dominican Republic	0.046	0.046	0.0	0.077	0.078	0.8	5 614	5.1	4.4	0.6	4.4	2008 SNA
52	Ecuador	0.067	0.073	9.0	0.112	0.118	5.2	5 614	8.5	4.3	4.1	4.1	2008 SNA
53	Egypt	0.152	0.158	3.9	0.347	0.362	4.4	3 090	9.2	2.8	6.2	11.0	
54	El Salvador	0.014	0.014	0.0	0.031	0.031	-0.7	3 768	2.7	1.0	1.7	1.7	1968 SNA
55	Equatorial Guinea	0.010	0.010	0.0	0.017	0.016	-3.3	15 250	0.4	3.8	-3.3	-1.7	1968 SNA
56	Eritrea	0.001	0.001	0.0	0.004	0.004	11.9	633	18.7	4.1	14.0	14.0	1968 SNA
57	Estonia	0.038	0.039	2.6	0.031	0.031	2.4	17 517	1.5	0.5	1.0	2.6	2008 SNA
58	Ethiopia	0.010	0.010	0.0	0.057	0.064	11.6	505	12.0	10.7	1.2	13.9	
59	Fiji	0.003	0.003	0.0	0.005	0.005	6.6	4 482	3.7	2.4	1.2	4.1	
60	Finland	0.456	0.442	-3.1	0.373	0.361	-3.3	48 807	-0.7	-1.0	0.3	2.0	2008 SNA

Member State		2016-2018 machine scale	2016 update	Change (percentage)	2016-2018 scale GNI share	2016 update GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change from 2009 to 2014: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator: United States dollars	Implicit price deflator: National currency	Comments on the 2009-2014 period
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
61	France	4.859	4.689	-3.5	3.972	3.828	-3.6	42 743	-0.5	0.3	-0.9	0.8	2008 SNA
62	Gabon	0.017	0.017	0.0	0.020	0.020	-1.3	8 849	1.9	4.9	-2.8	-1.2	
63	Gambia	0.001	0.001	0.0	0.001	0.001	-4.9	477	-2.1	3.4	-5.3	5.2	
64	Georgia	0.008	0.008	0.0	0.020	0.020	1.9	3 636	4.4	4.0	0.4	3.3	
65	Germany	6.389	6.257	-2.1	5.222	5.108	-2.2	46 617	0.5	0.7	-0.2	1.5	2008 SNA
66	Ghana	0.016	0.016	0.0	0.053	0.052	-2.5	1 484	4.5	7.9	-3.1	15.5	
67	Greece	0.471	0.426	-9.6	0.385	0.348	-9.5	23 015	-6.6	-4.8	-1.8	-0.2	2008 SNA
68	Grenada	0.001	0.001	0.0	0.001	0.001	0.0	7 553	1.0	-0.6	1.6	1.6	
69	Guatemala	0.028	0.029	3.6	0.065	0.068	4.4	3 235	7.0	3.1	3.8	4.2	
70	Guinea	0.002	0.002	0.0	0.008	0.007	-6.5	469	6.5	2.2	4.2	11.8	
71	Guinea-Bissau	0.001	0.001	0.0	0.001	0.001	6.7	621	5.8	3.0	2.7	4.4	
72	Guyana	0.002	0.002	0.0	0.004	0.004	2.9	3 672	8.2	4.4	3.6	3.8	
73	Haiti	0.003	0.003	0.0	0.011	0.011	1.4	785	5.0	2.1	2.9	5.4	1968 SNA
74	Honduras	0.008	0.008	0.0	0.023	0.023	0.8	2 188	5.8	2.5	3.2	5.1	
75	Hungary	0.161	0.213	32.3	0.181	0.174	-3.7	12 857	-2.1	-0.1	-2.0	3.0	2008 SNA. The country was reclassified as a high-income OECD country by the World Bank. Crossed threshold in 3-year base period (above threshold in both 3- and 6-year base periods).
76	Iceland	0.023	0.023	0.0	0.018	0.019	3.7	43 403	-0.5	0.1	-0.5	4.3	2008 SNA
77	India	0.737	0.743	0.8	2.411	2.441	1.2	1 417	8.5	7.3	1.1	7.0	2008 SNA
78	Indonesia	0.504	0.504	0.0	1.134	1.139	0.4	3 367	8.5	5.6	2.8	6.3	2008 SNA
79	Iran (Islamic Republic of)	0.471	0.464	-1.5	0.668	0.660	-1.2	6 348	1.2	1.2	0.0	18.4	

Member State		2016-2018 machine scale	2016 update	Change (percentage)	2016-2018 scale GNI share	2016 update GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change from 2009 to 2014: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2009-2014 period[a]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
80	Iraq	0.129	0.138	7.0	0.230	0.241	4.6	5 321	12.9	5.8	6.7	6.3	1968 SNA
81	Ireland	0.335	0.334	-0.3	0.273	0.273	-0.3	43 027	-1.5	0.6	-2.1	-0.5	2008 SNA
82	Israel	0.430	0.446	3.7	0.351	0.364	3.7	34 696	5.9	3.4	2.4	2.4	2008 SNA
83	Italy	3.748	3.557	-5.1	3.063	2.904	-5.2	35 712	-1.8	-1.4	-0.4	1.2	2008 SNA
84	Jamaica	0.009	0.009	0.0	0.019	0.019	-3.5	4 947	0.3	-0.6	0.9	8.2	
85	Japan	9.680	9.039	-6.6	7.912	7.379	-6.7	42 644	-0.9	0.3	-1.1	-0.7	
86	Jordan	0.020	0.021	5.0	0.041	0.043	4.3	4 458	8.5	3.2	5.2	5.2	1968 SNA
87	Kazakhstan	0.191	0.204	6.8	0.228	0.239	5.1	10 420	8.4	5.2	3.0	10.1	
88	Kenya	0.018	0.020	11.1	0.064	0.070	9.5	1 194	9.2	5.6	3.5	7.7	2008 SNA
89	Kiribati	0.001	0.001	0.0	0.000	0.000	2.2	2 417	4.3	1.4	2.8	1.6	
90	Kuwait	0.285	0.284	-0.4	0.233	0.232	-0.6	49 305	1.8	0.9	0.9	1.8	1968 SNA
91	Kyrgyzstan	0.002	0.002	0.0	0.008	0.009	3.3	1 110	6.3	3.7	2.5	9.3	
92	Lao People's Democratic Republic	0.003	0.003	0.0	0.011	0.012	10.5	1 402	14.2	7.9	5.9	4.5	
93	Latvia	0.050	0.048	-4.0	0.041	0.039	-3.5	14 279	-2.1	-0.7	-1.4	0.2	2008 SNA
94	Lebanon	0.046	0.045	-2.2	0.058	0.059	1.6	8 586	9.2	4.4	4.6	4.6	
95	Lesotho	0.001	0.001	0.0	0.004	0.004	-4.5	1 301	4.1	4.7	-0.5	4.1	
96	Liberia	0.001	0.001	0.0	0.002	0.002	9.3	374	14.9	8.6	5.8	5.8	
97	Libya	0.125	0.113	-9.6	0.102	0.092	-10.2	10 778	-13.0	-17.0	4.8	5.5	
98	Liechtenstein	0.007	0.007	0.0	0.006	0.006	-5.8	113 414	2.4	-0.3	2.7	-0.1	
99	Lithuania	0.072	0.071	-1.4	0.059	0.058	-1.5	14 291	0.2	0.3	-0.1	1.5	2008 SNA
100	Luxembourg	0.064	0.067	4.7	0.053	0.055	3.7	74 972	2.7	1.7	1.1	2.7	2008 SNA
101	Madagascar	0.003	0.003	0.0	0.013	0.013	-1.1	436	2.1	1.0	1.1	7.1	1968 SNA
102	Malawi	0.002	0.002	0.0	0.009	0.008	-8.2	367	1.2	3.9	-2.6	17.1	
103	Malaysia	0.322	0.331	2.8	0.384	0.391	1.7	9 875	6.0	4.5	1.4	1.0	
104	Maldives	0.002	0.002	0.0	0.003	0.003	7.6	6 659	6.2	5.6	0.6	3.7	

	Member State	2016-2018 machine scale	2016 update	Change (percentage)	2016-2018 scale GNI share	2016 update GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change from 2009 to 2014: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2009-2014 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
105	Mali	0.003	0.003	0.0	0.013	0.014	3.9	632	5.4	3.6	1.7	3.4	1968 SNA
106	Malta	0.016	0.015	-6.3	0.013	0.013	-1.0	22 246	2.7	2.0	0.7	2.4	2008 SNA
107	Marshall Islands	0.001	0.001	0.0	0.000	0.000	1.8	4 539	3.9	2.2	1.7	1.7	1968 SNA
108	Mauritania	0.002	0.002	0.0	0.007	0.006	-3.4	1 224	4.0	4.3	-0.3	3.7	
109	Mauritius	0.012	0.012	0.0	0.015	0.016	0.7	9 091	4.6	3.5	1.0	2.3	
110	Mexico	1.435	1.409	-1.8	1.592	1.582	-0.6	9 504	2.7	2.0	0.8	3.8	2008 SNA
111	Micronesia (Federated States of)	0.001	0.001	0.0	0.000	0.000	-1.3	3 194	2.4	0.0	2.5	2.5	
112	Monaco	0.010	0.010	0.0	0.008	0.008	0.3	167 293	1.4	2.3	-0.8	0.9	
113	Mongolia	0.005	0.005	0.0	0.014	0.014	4.0	3 675	10.8	8.9	1.8	9.6	2008 SNA
114	Montenegro	0.004	0.004	0.0	0.006	0.006	-1.8	7 067	0.2	0.4	-0.1	1.5	
115	Morocco	0.054	0.057	5.6	0.132	0.137	3.7	3 049	2.9	3.9	-0.9	0.4	2008 SNA
116	Mozambique	0.004	0.005	25.0	0.019	0.020	8.0	573	6.8	7.0	-0.1	4.2	
117	Myanmar	0.010	0.010	0.0	0.073	0.077	5.4	1 077	17.6	8.5	8.3	5.8	1968 SNA
118	Namibia	0.010	0.010	0.0	0.016	0.017	2.3	5 324	8.0	4.4	3.5	8.3	
119	Nauru	0.001	0.001	0.0	0.000	0.000	10.6	14 063	26.7	14.4	10.7	9.4	
120	Nepal	0.006	0.007	16.7	0.026	0.026	2.7	698	8.4	4.6	3.6	10.0	
121	Netherlands	1.482	1.454	-1.9	1.211	1.187	-2.0	52 019	-1.0	-0.2	-0.8	0.8	2008 SNA
122	New Zealand	0.268	0.281	4.9	0.219	0.230	4.9	38 052	6.8	1.7	5.0	2.2	2008 SNA
123	Nicaragua	0.004	0.004	0.0	0.013	0.013	3.3	1 644	6.0	3.3	2.6	7.8	
124	Niger	0.002	0.002	0.0	0.009	0.010	4.1	392	7.1	5.5	1.6	3.3	
125	Nigeria	0.209	0.230	10.0	0.538	0.577	7.3	2 506	9.2	5.9	3.1	8.2	2008 SNA
126	Norway	0.849	0.830	-2.2	0.694	0.678	-2.4	98 984	1.3	1.0	0.4	2.2	2008 SNA
127	Oman	0.113	0.116	2.7	0.092	0.095	2.9	19 056	5.0	3.9	1.1	1.1	
128	Pakistan	0.093	0.099	6.5	0.317	0.331	4.5	1 364	7.9	3.6	4.1	10.6	2008 SNA
129	Palau	0.001	0.001	0.0	0.000	0.000	1.7	9 654	2.9	-0.7	3.6	3.6	

	Member State	2016-2018 machine scale	2016 update	Change (percentage)	2016-2018 scale GNI share	2016 update GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change from 2009 to 2014: GDP Nominal (United States dollars)	GDP Real	Implicit price deflator[a] United States dollars	Implicit price deflator[a] National currency	Comments on the 2009-2014 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
130	Panama	0.034	0.055	61.8	0.043	0.053	22.2	10 392	12.3	6.8	5.1	5.1	Higher growth in real GDP relative to the world. Crossed threshold in 3-year base period. Panama shifted to 2007 base year (previously 1996). The country also revised data from 2007 to 2013, resulting in an increase in GDP and GNI levels of as much as 14% from 2007 to 2013.
131	Papua New Guinea	0.004	0.005	25.0	0.017	0.018	7.2	1 834	12.9	7.6	4.9	3.3	
132	Paraguay	0.014	0.015	7.1	0.032	0.034	5.2	3 878	9.0	4.9	3.9	4.3	
133	Peru	0.136	0.146	7.4	0.227	0.237	4.5	5 760	9.0	5.0	3.8	3.3	2008 SNA
134	Philippines	0.165	0.176	6.7	0.393	0.409	4.1	3 121	8.5	5.4	3.0	3.0	2008 SNA
135	Poland	0.841	0.822	-2.3	0.687	0.671	-2.3	12 786	0.5	2.9	-2.4	2.1	2008 SNA
136	Portugal	0.392	0.374	-4.6	0.320	0.305	-4.7	21 362	-2.1	-1.2	-0.9	0.7	2008 SNA
137	Qatar	0.269	0.287	6.7	0.220	0.235	6.7	85 766	10.7	10.0	0.6	0.6	
138	Republic of Korea	2.039	2.097	2.8	1.666	1.712	2.7	25 371	5.9	3.2	2.6	1.8	2008 SNA
139	Republic of Moldova	0.004	0.003	-25.0	0.011	0.011	1.9	1 982	4.6	3.4	1.2	6.4	
140	Romania	0.184	0.194	5.4	0.251	0.245	-2.2	9 059	-0.7	0.0	-0.7	4.1	2008 SNA
141	Russian Federation	3.088	3.007	-2.6	2.524	2.455	-2.8	12 607	1.8	1.0	0.8	8.4	
142	Rwanda	0.002	0.002	0.0	0.009	0.010	4.3	644	8.7	7.0	1.6	5.4	
143	Saint Kitts and Nevis	0.001	0.001	0.0	0.001	0.001	2.8	13 845	2.5	0.6	1.9	1.9	
144	Saint Lucia	0.001	0.001	0.0	0.002	0.002	-0.8	6 630	3.1	-0.1	3.2	3.2	
145	Saint Vincent and the Grenadines	0.001	0.001	0.0	0.001	0.001	-0.3	6 411	0.8	-0.4	1.2	1.2	

Member State		2016-2018 machine scale	2016 update	Change (percentage)	2016-2018 scale GNI share	2016 update GNI share	Change (percentage)	Average annual percentage change from 2009 to 2014: Per capita GNI (United States dollars)	GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2009-2014 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
146	Samoa	0.001	0.001	0.0	0.001	0.001	-0.3	3 951	3.9	0.6	3.3	1.1	
147	San Marino	0.003	0.003	0.0	0.002	0.002	-8.3	52 118	-6.4	-6.5	0.0	1.7	
148	Sao Tome and Principe	0.001	0.001	0.0	0.000	0.000	8.0	1 546	10.1	4.4	5.4	9.5	
149	Saudi Arabia	1.146	1.171	2.2	0.937	0.956	2.0	23 704	6.4	4.0	2.3	2.3	
150	Senegal	0.005	0.005	0.0	0.019	0.019	-1.7	996	2.6	3.4	-0.8	0.9	
151	Serbia	0.032	0.031	-3.1	0.058	0.057	-3.0	5 796	-1.9	-0.2	-1.7	6.2	2008 SNA
152	Seychelles	0.001	0.002	100.0	0.001	0.002	7.5	12 486	7.7	5.8	1.8	7.0	Assessment is close to the floor. Country was reclassified as a high-income non-OECD country by the World Bank. Crossed the threshold in both 3- and 6-year base periods.
153	Sierra Leone	0.001	0.001	0.0	0.005	0.005	7.0	617	11.8	9.3	2.3	9.6	
154	Singapore	0.447	0.459	2.7	0.365	0.374	2.5	51 744	8.2	5.2	2.9	1.0	2008 SNA
155	Slovakia	0.160	0.156	-2.5	0.130	0.127	-2.4	17 276	0.7	1.3	-0.6	0.4	2008 SNA
156	Slovenia	0.084	0.080	-4.8	0.068	0.065	-4.4	23 296	-1.9	-1.2	-0.8	0.9	2008 SNA
157	Solomon Islands	0.001	0.001	0.0	0.001	0.001	12.0	1 576	9.6	4.0	5.3	4.5	
158	Somalia	0.001	0.001	0.0	0.002	0.002	-6.9	130	-10.1	2.6	-12.4	-4.4	1968 SNA
159	South Africa	0.364	0.334	-8.2	0.511	0.489	-4.3	6 787	3.4	1.8	1.6	6.3	2008 SNA
160	South Sudan	0.003	0.002	-33.3	0.011	0.008	-22.8	560	-5.6	-6.6	1.1	7.1	
161	Spain	2.443	2.301	-5.8	1.997	1.879	-5.9	29 682	-2.8	-1.3	-1.5	0.1	2008 SNA
162	Sri Lanka	0.031	0.033	6.5	0.079	0.084	6.0	3 013	10.7	6.8	3.7	6.9	
163	Sudan	0.010	0.010	0.0	0.077	0.083	7.9	1 613	7.5	3.2	4.1	23.2	1968 SNA
164	Suriname	0.006	0.006	0.0	0.006	0.007	3.2	9 059	6.7	3.5	3.1	6.3	
165	Swaziland	0.002	0.002	0.0	0.005	0.005	-15.5	2 750	5.3	2.4	2.9	7.7	2008 SNA

	Member State	2016-2018 machine scale	2016 update	Change (percentage)	2016-2018 scale GNI share	2016 update GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change from 2009 to 2014: GDP Nominal (United States dollars)	GDP Real	Implicit price deflator: United States dollars	Implicit price deflator: National currency	Comments on the 2009-2014 period[a]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
166	Sweden	0.956	0.940	-1.7	0.782	0.767	-1.9	58 976	1.8	1.1	0.7	1.4	2008 SNA
167	Switzerland	1.140	1.124	-1.4	0.932	0.917	-1.5	83 817	4.1	1.2	2.8	0.0	2008 SNA
168	Syrian Arab Republic	0.024	0.020	-16.7	0.064	0.054	-15.1	2 019	-6.9	-8.1	1.3	24.7	1968 SNA
169	Tajikistan	0.004	0.004	0.0	0.013	0.014	10.8	1 301	10.2	5.8	4.2	10.7	
170	Thailand	0.291	0.299	2.7	0.495	0.503	1.6	5 502	5.6	3.1	2.5	2.1	
171	The former Yugoslav Republic of Macedonia	0.007	0.007	0.0	0.014	0.014	-1.2	4 923	2.2	1.9	0.4	2.1	2008 SNA
172	Timor-Leste	0.003	0.002	-33.3	0.006	0.005	-14.5	3 321	1.9	-0.8	2.8	2.8	2008 SNA
173	Togo	0.001	0.001	0.0	0.005	0.005	4.3	520	6.3	4.9	1.4	3.1	1968 SNA
174	Tonga	0.001	0.001	0.0	0.001	0.001	-1.7	4 231	4.4	1.4	3.0	2.1	
175	Trinidad and Tobago	0.034	0.036	5.9	0.027	0.029	6.0	15 890	0.1	0.1	0.1	0.4	
176	Tunisia	0.028	0.028	0.0	0.061	0.059	-1.9	4 004	0.9	2.1	-1.2	4.3	
177	Turkey	1.018	0.973	-4.4	1.077	1.059	-1.7	10 345	1.5	3.6	-2.0	6.8	
178	Turkmenistan	0.026	0.033	26.9	0.040	0.046	14.2	6 514	14.2	10.2	3.6	7.4	
179	Tuvalu	0.001	0.001	0.0	0.000	0.000	-4.9	5 658	3.6	0.7	2.9	1.6	1968 SNA
180	Uganda	0.009	0.008	-11.1	0.035	0.032	-6.5	667	7.4	5.7	1.6	8.8	2008 SNA
181	Ukraine	0.103	0.089	-13.6	0.239	0.218	-9.1	3 536	-5.8	-2.3	-3.5	10.5	2008 SNA
182	United Arab Emirates	0.604	0.606	0.3	0.493	0.495	0.3	41 224	4.0	2.8	1.2	1.2	
183	United Kingdom of Great Britain and Northern Ireland	4.463	4.462	0.0	3.647	3.643	-0.1	42 085	1.1	0.9	0.2	2.1	2008 SNA
184	United Republic of Tanzania	0.010	0.010	0.0	0.051	0.056	10.3	846	9.8	6.5	3.1	8.9	
185	United States of America	22.000	22.000	0.0	22.572	22.657	0.4	52 838	2.8	1.2	1.5	1.5	2008 SNA

Member State		2016-2018 machine scale	2016 update	Change (percentage)	2016-2018 scale GNI share	2016 update GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change from 2009 to 2014: GDP Nominal (United States dollars)	GDP Real	Implicit price deflator[a] United States dollars	Implicit price deflator[a] National currency	Comments on the 2009-2014 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
186	Uruguay	0.079	0.083	5.1	0.065	0.068	5.0	14 689	11.2	4.8	6.1	7.9	
187	Uzbekistan	0.023	0.026	13.0	0.068	0.075	9.6	1 921	13.4	8.2	4.8	15.0	
188	Vanuatu	0.001	0.001	0.0	0.001	0.001	-0.4	3 017	4.9	2.2	2.6	1.9	
189	Venezuela (Bolivarian Republic of)	0.571	0.654	14.5	0.485	0.534	10.0	13 112	8.3	0.3	8.0	29.1	The country was reclassified as a high-income non-OECD country by the World Bank.
190	Viet Nam	0.058	0.064	10.3	0.191	0.205	7.4	1 667	11.1	5.8	5.0	9.7	
191	Yemen	0.010	0.010	0.0	0.043	0.043	2.2	1 276	3.4	0.2	3.2	4.5	
192	Zambia	0.007	0.010	42.9	0.025	0.032	27.2	1 582	7.1	7.5	-0.4	8.2	2008 SNA. The country switched from 1968 to 2008 SNA as well as to a new base year of 2010 (previously 1994). This resulted in significant revisions in GDP and GNI of up to 25%. The country also introduced the new Zambian kwacha on 1 January 2013 at a rate of 1,000 old kwacha to 1 new kwacha.
193	Zimbabwe	0.004	0.004	0.0	0.015	0.016	7.4	824	17.8	15.0	2.5	2.5	

(Footnotes on following page)

(Footnotes to table)

Abbreviations: GDP, gross domestic product; GNI, gross national income; OECD, Organization for Economic Cooperation and Development; SNA, System of National Accounts.

[a] The United States dollar deflator is calculated as GDP at current prices in United States dollars divided by GDP at constant prices in United States dollars:

$$IDP = \frac{\text{GDP at current United States dollars}}{\text{GDP at constant United States dollars}} * 100$$

The national currency deflator is calculated as GDP at current prices in national currency divided by GDP at constant prices in national currency:
The national currency deflator is calculated as:

$$IDP = \frac{\text{GDP at current prices}}{\text{GDP at constant prices}} * 100$$

[b] There is no reference when country provides data according to the 1993 SNA.

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